

<p style="text-align: right;">Page 1</p> <p>1 UNITED STATES DISTRICT COURT</p> <p>2 SOUTHERN DISTRICT OF NEW YORK</p> <p>3 - - - - - )</p> <p>4 MATTHEW STEIN and JEROME LHOTE, )</p> <p>5 Plaintiffs, ) Case No.:</p> <p>6 v. ) 23 Civ. (NRB)</p> <p>7 SKATTEFORVALTNINGEN, )</p> <p>8 Defendant. )</p> <p>9 and )</p> <p>10 LUKE MCGEE, )</p> <p>11 Nominal Defendant. )</p> <p>12 - - - - - )</p> <p>13 SKATTEFORVALTNINGEN, )</p> <p>14 Counterclaim Plaintiff, )</p> <p>15 v. )</p> <p>16 MATTHEW STEIN, JEROME LHOTE, )</p> <p>17 and LUKE MCGEE, )</p> <p>18 Counterclaim Defendants. )</p> <p>19 - - - - - )</p> <p>20 VIDEOTAPED 30(b)(6) DEPOSITION OF</p> <p>21 SKATTEFORVALTNINGEN by GRY AHLEFELD-ENGEL</p> <p>22</p> <p>23 Reported by: Kim M. Brantley</p> <p>24 Job No: J11294056</p> <p>25</p>	<p style="text-align: right;">Page 3</p> <p>1 GRY AHLEFELD-ENGEL 30(b)(6)</p> <p>2 APPEARANCES:</p> <p>3 For Plaintiffs/Counterclaim Defendants</p> <p>4 Matthew Stein and Jerome Lhote:</p> <p>5 MCKOOL SMITH, PC</p> <p>6 1301 Avenue of the Americas 32nd FL</p> <p>7 New York, New York 10019</p> <p>8 (212) 402-9412</p> <p>9 Email: dlevy@mckoolsmith.com</p> <p>10 ovisconti@mckoolsmith.com</p> <p>11 BY: DANIEL LEVY, ESQUIRE</p> <p>12 OLIVIA VISCONTI, ESQUIRE</p> <p>13</p> <p>14 For Defendant/Counterclaim Plaintiff</p> <p>15 Skatteforvaltningen:</p> <p>16 HUGHES HUBBARD &amp; REED, LLP</p> <p>17 One Battery Park Plaza</p> <p>18 New York, New York 10004</p> <p>19 (212) 837-6843</p> <p>20 Email: marc.weinstein@hugheshubbard.com</p> <p>21 neil.oxford@hugheshubbard.com</p> <p>22 kiran.rosenkilde@hugheshubbard.com</p> <p>23 BY: MARC A. WEINSTEIN, ESQUIRE</p> <p>24 NEIL J. OXFORD, ESQUIRE</p> <p>25 KIRAN ROSENKILDE, ESQUIRE</p>
<p style="text-align: right;">Page 2</p> <p>1 GRY AHLEFELD-ENGEL 30(b)(6)</p> <p>2 Thursday, May 30, 2024</p> <p>3 Time: 9:36 a.m.</p> <p>4 Videotaped 30(b)(6) deposition of</p> <p>5 SKATTEFORVALTNINGEN, by GRY AHLEFELD-ENGEL, held</p> <p>6 at Hughes Hubbard &amp; Reed, One Battery Park Plaza,</p> <p>7 New York, New York, before Kim M. Brantley, Court</p> <p>8 Reporter and Notary Public of the State of New</p> <p>9 York.</p> <p>10</p> <p>11</p> <p>12</p> <p>13</p> <p>14</p> <p>15</p> <p>16</p> <p>17</p> <p>18</p> <p>19</p> <p>20</p> <p>21</p> <p>22</p> <p>23</p> <p>24</p> <p>25</p>	<p style="text-align: right;">Page 4</p> <p>1 GRY AHLEFELD-ENGEL 30(b)(6)</p> <p>2 APPEARANCES CONTINUED:</p> <p>3 For Nominal Defendant/Counterclaim Defendant</p> <p>4 Luke McGee:</p> <p>5 NELSON MULLINS RILEY &amp; SCARBOROUGH, LLP</p> <p>6 2 S Biscayne Blvd. - 21st Floor</p> <p>7 Miami, Florida 33131</p> <p>8 (305) 373-9400</p> <p>9 Email: dan.newman@nelsonmullins.com</p> <p>10 justin.kaplan@nelsonmullins.com</p> <p>11 edgar.neely@nelsonmullins.com</p> <p>12 BY: DANIEL NEWMAN, ESQUIRE</p> <p>13 JUSTIN B. KAPLAN, ESQUIRE</p> <p>14 EDGAR A. NEELY, IV, ESQUIRE (Georgia)</p> <p>15 (Attending via Zoom)</p> <p>16 ALSO PRESENT:</p> <p>17 Counsel from Kammeradvokaten (Denmark)</p> <p>18 KATRINE HENCKEL HARLOFF, ESQUIRE</p> <p>19 ANNE CHRISTINE K. EGHOLM, ESQUIRE</p> <p>20 MIKKEL D. FANO, ESQUIRE</p> <p>21 (Attending via Zoom)</p> <p>22 and</p> <p>23 MATTHEW STEIN, Plaintiff</p> <p>24 JEROME LHOTE, Plaintiff</p> <p>25 (Attending via Zoom)</p>

<p>Page 5</p> <p>1 GRY AHLEFELD-ENGEL 30(b)(6)</p> <p>2 APPEARANCES CONTINUED:</p> <p>3 CATLIN MYERS, Hughes Hubbard &amp; Reed</p> <p>4 and</p> <p>5 ANETTE CHRISTENSEN, Interpreter of Danish</p> <p>6 (Appearing via Zoom)</p> <p>7 and</p> <p>8 CHARLES BOWMAN, Legal Video Specialist</p> <p>9 Esquire Deposition Solutions</p> <p>10</p> <p>11</p> <p>12</p> <p>13</p> <p>14</p> <p>15</p> <p>16</p> <p>17</p> <p>18</p> <p>19</p> <p>20</p> <p>21</p> <p>22</p> <p>23</p> <p>24</p> <p>25</p>	<p>Page 7</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>16 THE COURT REPORTER: And could you</p> <p>17 raise your right hand, please. I'm going to</p> <p>18 swear you in --</p> <p>19 First, let me swear the interpreter. I</p> <p>20 will swear the interpreter. I cannot see the</p> <p>21 interpreter, but I will ask her to please</p> <p>22 raise her right hand. Ms. Christensen, can</p> <p>23 you please raise your right hand --</p> <p>24 THE INTERPRETER: Yes.</p> <p>25 THE COURT REPORTER: So that I can</p>
<p>Page 6</p> <p>1 GRY AHLEFELD-ENGEL 30(b)(6)</p> <p>2 P R O C E E D I N G S</p> <p>3 THE LEGAL VIDEO SPECIALIST: We are now</p> <p>4 on the record. The time is 9:36 a.m., on May</p> <p>5 30th, 2024. This is the videotaped deposition of</p> <p>6 Gry Ahlefeld-Engel, taken in the matter of Stein</p> <p>7 and Lhote v. Skatteforvaltningen, in the United</p> <p>8 States District Court, Southern District of New</p> <p>9 York.</p> <p>10 My name is Charlie Bowman, and I'm your</p> <p>11 videographer today. The court reporter is Kim</p> <p>12 Brantley. We are representing Esquire Deposition</p> <p>13 Solutions.</p> <p>14 Counsel, please identify yourselves for</p> <p>15 the record with affiliations, and then the witness</p> <p>16 will be sworn in.</p> <p>17 MR. LEVY: Good morning. Daniel Levy,</p> <p>18 the law firm McKool Smith for Matthew Stein,</p> <p>19 S-t-e-i-n, and Jerome Lhote, L-h-o-t-e.</p> <p>20 MS. VISCONTI: Olivia Visconti, for</p> <p>21 Matthew Stein and for Jerome Lhote.</p> <p>22 MR. NEWMAN: Dan Newman from Nelson</p> <p>23 Mullins, on behalf of Luke McGee.</p> <p>24 MR. KAPLAN: Justin Kaplan from Nelson</p> <p>25 Mullins, on behalf of Luke McGee.</p>	<p>Page 8</p> <p>1 GRY AHLEFELD-ENGEL 30(b)(6)</p> <p>2 swear you in.</p> <p>3 ANETTE CHRISTENSEN,</p> <p>4 called as the official interpreter of Danish, did</p> <p>5 swear to translate the questions in this case from</p> <p>6 English to Danish, and the answers from Danish to</p> <p>7 English, to the best of her ability.</p> <p>8 (Note that interpreter will only</p> <p>9 interpret the proceedings upon request by the</p> <p>10 witness and the attorneys.)</p> <p>11 GRY AHLEFELD-ENGLE,</p> <p>12 called as a witness by Counsel for the Plaintiffs,</p> <p>13 and, after having been first duly sworn by the</p> <p>14 Notary Public, was examined and testified as</p> <p>15 follows:</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p>

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1 GRY AHLEFELD-ENGEL 30(b)(6)

2 [REDACTED]

3 MR. LEVY: Very good. Thank you.

4 And the plaintiffs have no objection to

5 the manner of the taking of the -- of the

6 oath of the interpreter, who's located

7 outside the United States, correct?

8 MR. WEINSTEIN: Well, you're the

9 plaintiffs, but it's correct that we -- we do

10 not.

11 MR. LEVY: I'm -- I'm saying that the

12 plaintiffs have no objection to the taking of

13 the oath of the interpreter.

14 MR. WEINSTEIN: Yeah.

15 MR. LEVY: Who's located outside the

16 United States. I'm saying that for the

17 record on behalf of the plaintiffs.

18 MR. WEINSTEIN: Yes.

19 MR. LEVY: And I'm going to ask you to

20 indicate the same.

21 MR. WEINSTEIN: Yes.

22 MR. LEVY: Okay, very good. Thank you.

23 And you confirm she's not located in the

24 United States?

25 MR. WEINSTEIN: Correct.

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1 GRY AHLEFELD-ENGEL 30(b)(6)

2 [REDACTED]

3 [REDACTED]

4 [REDACTED]

5 [REDACTED]

6 [REDACTED]

7 [REDACTED]

8 [REDACTED]

9 [REDACTED]

10 [REDACTED]

11 [REDACTED]

12 [REDACTED]

13 [REDACTED]

14 [REDACTED]

15 [REDACTED]

16 [REDACTED]

17 [REDACTED]

18 [REDACTED]

19 [REDACTED]

20 [REDACTED]

21 [REDACTED]

22 [REDACTED]

23 [REDACTED]

24 [REDACTED]

25 [REDACTED]

Page 11

1 GRY AHLEFELD-ENGEL 30(b)(6)

2 [REDACTED]

3 [REDACTED]

4 [REDACTED]

5 [REDACTED]

6 [REDACTED]

7 [REDACTED]

8 [REDACTED]

9 [REDACTED]

10 [REDACTED]

11 [REDACTED]

12 [REDACTED]

13 [REDACTED]

14 And you're here as a representative --

15 testifying as a -- in your -- in a representative

16 capacity on behalf of an entity, correct?

17 A. Yes.

18 Q. And could you identify the name of the

19 entity that you're testifying on behalf of?

20 A. Skatteforvaltningen.

21 Q. Very good. If -- if I just refer to

22 that as "Skatte," can we agree that that's the

23 correct entity?

24 A. We can agree on that, yes.

25 Q. Okay. Is it commonly known as Skatte?

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1 GRY AHLEFELD-ENGEL 30(b)(6)

2 A. It used to be.

3 Q. Okay. And -- and is it known

4 something -- by something else now?

5 A. Skatteforvaltningen.

6 Q. Okay. People don't refer to -- to it

7 in common parlance as -- as Skatte?

8 A. Well, the -- yes, a Danish person would

9 refer to it as "Skatte".

10 [REDACTED]

11 [REDACTED]

12 [REDACTED]

13 [REDACTED]

14 [REDACTED]

15 [REDACTED]

16 [REDACTED]

17 [REDACTED]

18 [REDACTED]

19 [REDACTED]

20 [REDACTED]

21 [REDACTED]

22 [REDACTED]

23 [REDACTED]

24 [REDACTED]

25 [REDACTED]

[illegible]

[illegible]

[illegible]

[illegible]

<p>[REDACTED]</p>	<p>[REDACTED]</p>
<p>[REDACTED]</p>	<p>[REDACTED]</p>



[illegible]

[illegible]

[illegible]

<p>Page 45</p> <p>[REDACTED]</p>	<p>[REDACTED]</p>
<p>[REDACTED]</p>	<p>Page 48</p> <p>1 GRY AHLEFELD-ENGEL 30(b)(6)</p> <p>[REDACTED]</p> <p>11 Q. Prior to this time, April 2019 -- April</p> <p>12 25th, 2019 --</p> <p>13 A. Yes.</p> <p>14 Q. -- had SOIK been provided by Skatte</p> <p>15 anything in writing concerning the settlement</p> <p>16 negotiations relative to the ultimate settlement</p> <p>17 agreement?</p> <p>18 A. Not to my knowledge, no.</p> <p>[REDACTED]</p>

[illegible]

<p>[REDACTED]</p>	<p style="text-align: right;">Page 55</p> <p>1 GRY AHLEFELD-ENGEL 30(b)(6)</p> <p>2 A. Yes.</p> <p>3 Q. Okay. This is a continuation of the</p> <p>4 same series of emails that we were looking at in</p> <p>5 Exhibit 100.</p> <p>6 (Witness nods head in the affirmative.)</p> <p>7 Q. You have to answer audibly.</p> <p>8 A. Oh, I'm so sorry. Yes.</p> <p>9 Q. That's okay. Thank you.</p> <p>10 And I want to just move up from the end</p> <p>11 of that string and start where Mr. Fiig indicates,</p> <p>12 "Hopner also raised". I'd give you the Bates</p> <p>13 number, but they're not Bates numbered in a way</p> <p>14 that is frankly productive.</p> <p>15 A. Is that the one where he says, "Yes,</p> <p>16 but Hopner had supplementary -- supplemental</p> <p>17 questions," or further up?</p> <p>18 Q. It's the email April 25th, 2019 at</p> <p>19 13:01.</p> <p>20 A. Yes.</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>25 Q. Okay, perfect. Great.</p>
<p style="text-align: right;">Page 54</p> <p>1 GRY AHLEFELD-ENGEL 30(b)(6)</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>16 MR. LEVY: I'm going to ask you to --</p> <p>17 I'm going to ask the reporter to mark this as</p> <p>18 Exhibit 101.</p> <p>19 (Email chain was marked Skatte Exhibit</p> <p>20 101, for identification.)</p> <p>21 (Witness reviews document.)</p> <p>22 BY MR. LEVY:</p> <p>23 Q. Have you had a moment to look at that?</p> <p>24 A. Yes.</p> <p>25 Q. You've seen it before?</p>	<p style="text-align: right;">Page 56</p> <p>1 GRY AHLEFELD-ENGEL 30(b)(6)</p> <p>2 So Mr. -- Mr. Fiig indicates in</p> <p>3 substance that Hopner also raised the question,</p> <p>4 "If the ultimate owners, the U.S. shareholders,</p> <p>5 got clarified their overall relationship in</p> <p>6 connection with the settlement. He indicated that</p> <p>7 would also cover the question of their position in</p> <p>8 relation to the criminal case. Have you heard</p> <p>9 anything about that?"</p> <p>10 So do you -- do you understand to whom</p> <p>11 Mr. Fiig was referring when he refers to "the U.S.</p> <p>12 shareholders"?</p> <p>13 A. Yes.</p> <p>14 Q. Who's?</p> <p>15 A. Mr. Stein, Mr. Lhote, and Mr. McGee.</p> <p>16 Q. Okay. Were there any other U.S.</p> <p>17 shareholders of -- of -- to which he's referring?</p> <p>18 A. To my knowledge -- well, he's not</p> <p>19 specific on who he's -- he's referring, but to my</p> <p>20 knowledge, those were the three majority</p> <p>21 shareholders in NCB.</p> <p>22 Q. And Mr. Fiig, as far as you understand,</p> <p>23 is not referring to any other U.S. shareholders?</p> <p>24 A. Not as far as --</p> <p>[REDACTED]</p>



[illegible][illegible]

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1 GRY AHLEFELD-ENGEL 30(b)(6)  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
7 So -- so Mr. Hopner -- withdrawn.  
8 Mr. Fiig recounts what he learned from  
9 Mr. Hopner. Is that a fair summary?  
[REDACTED]  
11 THE WITNESS: That's what it says, that  
12 he's -- Hopner has raised the question. But  
13 again I don't -- I can't bear testimony to  
14 his dialogue with Hopner.  
[REDACTED]  
[REDACTED]  
[REDACTED]  
18 Q. And -- and he raises something in  
19 relation to the criminal case. Is that a fair  
20 summary?  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

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1 GRY AHLEFELD-ENGEL 30(b)(6)

2 [REDACTED]

3 [REDACTED]

4 A. -- "that clarified their overall  
5 relationship in connection with the settlement."  
6 So I read it as him referring to the  
7 settlement, but then again, I would like to point  
8 out that --  
9 Q. You didn't understand the question.  
10 A. I didn't understand the question. I'm  
11 not sure I understand it better today.  
12 Q. Fair enough.  
13 And then in the next sentence he  
14 relates -- he -- he says "something about the  
15 criminal case"?  
16 A. Yes.  
17 Q. Okay. And then you indicate in  
18 substance that you don't understand the question?  
19 A. Yes.  
20 Q. Then he insults you?  
21 A. Yes.  
22 Q. Or you hope was being --  
23 A. I think he's being --  
24 Q. Joking.  
25 A. He's joking.

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1 GRY AHLEFELD-ENGEL 30(b)(6)  
2 Q. And then you respond?  
3 A. Yes.  
4 Q. This is April 25th, 2019 at 17:38?  
5 A. Yes.  
6 Q. And you point out the delightful nature  
7 of his -- of his use of a conceivably insulting  
8 word?  
9 A. Yes.  
10 Q. And then you -- you write after that,  
11 "If your question is whether we release them  
12 interest criminal liability with the settlement,  
13 the answer is no."  
14 A. Yes.  
15 Q. And that's -- and why do you say --  
16 what's the basis for your having said that?  
17 A. That that would not be within our  
18 mandate.  
19 Q. Skatte didn't have the authority to do  
20 that?  
21 A. We would not have the authority to  
22 release them -- release anybody from any criminal  
23 liability. That is not within our tasks as an  
24 authority. We have no control over that process,  
25 if any.



1 GRY AHLEFELD-ENGEL 30(b)(6)  
2 THE WITNESS: We knew that it was a  
3 hope that it could have an impact, but my  
4 recollection of the time is we were very  
5 clear on the fact that we had no influence on  
6 that.  
7 BY MR. LEVY:  
8 Q. But -- but you knew what they were  
9 hoping to get out of the settlement agreement?

1 GRY AHLEFELD-ENGEL 30(b)(6)  
[REDACTED]  
[REDACTED]  
[REDACTED]  
5 Q. Okay. And then the next sentence is  
6 "they," begins "they"?  
7 A. Yes.  
8 Q. The same set of people?  
9 A. Yes.  
10 Q. Mr. Stein, Mr. Lhote, Mr. McGee?  
11 A. Yes, I would -- I would say so.  
12 Q. Okay. Do you have any doubt that --  
13 about that?  
14 A. No.  
15 Q. Okay. "They hope their cooperation in  
16 the civil law track will have a mitigating effect  
17 in the criminal, but nothing more."  
18 A. Yes.  
19 Q. So, Skatte knew what Mr. Stein, and Mr.  
20 Lhote, and Mr. McGee were seeking as part of the  
21 settlement agreement?  
[REDACTED]  
23 BY MR. LEVY:  
24 Q. Correct?

A horizontal bar chart consisting of 20 black bars of varying lengths. The bars are arranged in a single column. The lengths of the bars vary significantly, with the longest bar being the 14th bar from the top, and the shortest bars being the 2nd and 19th bars from the top.

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1 GRY AHLEFELD-ENGEL 30(b)(6)

2 BY MR. LEVY:

3 Q. Do you want me to clarify the question?

4 A. No, I'm just not sure I agree, because

5 I'm saying I have no influence whatever as

6 Skatteforvaltningen on any criminal liability case

7 that might or might not be there.

8 So -- so, the effect of the settlement,

9 I -- I can't -- I'm not sure I understand how I

10 can affect that with the settlement.

11 I know that they were hoping that their

12 cooperation with the settlement would have some

13 effect.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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1 GRY AHLEFELD-ENGEL 30(b)(6)

[REDACTED]

[REDACTED]

[REDACTED]

6 Q. You wrote about that "They hope their

7 cooperation in the civil law track will have a

8 mitigating effect in the criminal," right?

9 A. Yes.

10 Q. And you were saying what you understood

11 their hope was, correct?

[REDACTED]

13 THE WITNESS: I understand it more as

14 that they understood I had no influence on

15 that.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

22 BY MR. LEVY:

23 Q. You wrote, "They hope".

24 A. Yes.

25 Q. And you wrote what they were hoping

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1 GRY AHLEFELD-ENGEL 30(b)(6)

2 for, correct?

3 A. Yes, I wrote what they were hoping for.

4 Q. Yeah, so you had some understanding

5 what they were hoping for?

6 A. Yes.

7 Q. Okay. And how did you have that

8 understanding?

9 A. My recollection is that that was

10 verbalized during the negotiations of the

11 settlement.

12 Q. And by whom?

13 A. By their counsel at the time.

14 Q. And the -- what they were hoping for is

15 that their cooperation in the civil law track

16 would have a mitigating effect in the criminal?

17 A. Yes.

18 Q. And what did you -- what did you

19 understand -- or what did you mean -- withdrawn.

20 What did Skatte mean when you said

21 "have a mitigating effect"?

22 A. I understand my words as meaning having

23 any sort of impact.

24 Q. And -- and did you have in your head at

25 the time an idea of what potential mitigation

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1 GRY AHLEFELD-ENGEL 30(b)(6)

2 might result?

3 A. I'm not a criminal expert, so, no. But

4 typically in a Danish context, that would be -- if

5 there was at some point a criminal case, that

6 would be -- could be taken into consideration

7 with -- in regard to a sentencing if a guilty

8 sentence was -- would be -- if that would be the

9 judgment.

10 Q. Were they also hoping that it would

11 have an impact on the prosecutor's possible

12 charging decision?

[REDACTED]

14 THE WITNESS: I -- I don't -- I don't

15 have a knowledge about that, but that would

16 not be the -- that would not be the most

17 possible outcome or a possible outcome in

18 Danish law.

[REDACTED]

[REDACTED]

22 THE WITNESS: I don't know one way or

23 the other what their -- their hopes were;

24 more to the effect of an impact, not what

25 specific impact they were hoping for.





25 A. No.

10 of 11

[illegible]

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[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

22 Q. Was there ever a process by which any  
23 drafts of the settlement agreement were  
24 communicated from Skatte to SOIK?  
25 A. I don't believe so, no. We didn't send

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1 GRY AHLEFELD-ENGEL 30(b)(6)  
2 the drafts of the settlement agreement to SOIK.  
[REDACTED]

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[REDACTED]

Page 90

1 GRY AHLEFELD-ENGEL 30(b)(6)  
[REDACTED]

3 Q. Did -- did Skatte ever provide to SOIK  
4 a copy of the settlement agreement after it was  
5 executed?  
6 A. Not to my knowledge, no.  
7 Q. Never?  
8 A. No.  
9 Q. Why not?  
10 A. Oh -- excuse me. I think we actually  
11 did when it was made -- when it went into the case  
12 and it was made public here in the states. I  
13 think we provided it to SOIK at that time.  
14 Q. When was that?  
15 A. That must have been sometime in 2023.  
16 Q. When you say "the case," do you mean in  
17 connection with this litigation?  
18 A. Yes, this litigation. Yes.  
19 Q. So prior to that you're not aware of an  
20 instance in which Skatte provided to SOIK a copy  
21 of the settlement agreement?  
22 A. No.  
[REDACTED]

[REDACTED]

1 GRY AHLEFELD-ENGEL 30(b)(6)

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[illegible]

Category	Value (approximate percentage)
1	90
2	85
3	95
4	70
5	60
6	65
7	98
8	45
9	88
10	68
11	100
12	50
13	92
14	95
15	85
16	98
17	95
18	98
19	95
20	100
21	95
22	95
23	100
24	95
25	35

[illegible]

25 A. Not actively. It was -- it was -- it



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1 GRY AHLEFELD-ENGEL 30(b)(6)  
2 was Steen who would make the call on any decision  
3 that was to be made, and then he would typically  
4 inform her and -- yeah, so that -- that would be.

5 Q. And how do you know that?

6 A. Because that is how we typically --  
7 we're -- we're our own unit, the antifraud unit,  
8 and Steen is the top official of that unit. So it  
9 has some autonomy.

10 But this is a big case, so of course  
11 it's of interest to Merete. But any case work, if  
12 you can say it like that, that would be done by  
13 Steen and myself.

14 Q. The ultimate decision maker on the  
15 settlement agreement is it fair to say was Mr.  
16 Bechmann?

17 A. No, it was Merete who signed it. So I  
18 mean, the ultimate decision of enter into it or  
19 not, that was hers, but the specifics underneath,  
20 if that makes sense.

[illegible]

Age Group	Should Take Action (%)	Should Not Take Action (%)
18-29	95	5
30-49	95	5
50-69	95	5
70+	95	5

Age Group	Gender	Percentage Vaccinated
18-24	Male	~10%
18-24	Female	~10%
25-34	Male	~25%
25-34	Female	~20%
35-44	Male	~45%
35-44	Female	~40%
45-54	Male	~65%
45-54	Female	~60%
55-64	Male	~80%
55-64	Female	~75%
65-74	Male	~90%
65-74	Female	~85%
75-84	Male	~95%
75-84	Female	~90%
85+	Male	~98%
85+	Female	~95%

Category	Percentage
1. Very much	100%
2. Fairly much	100%
3. Fairly little	100%
4. Very little	100%
5. Not at all	100%
6. Not applicable	100%
7. Not applicable	100%
8. Not applicable	100%
9. Not applicable	100%
10. Not applicable	100%
11. Not applicable	100%
12. Not applicable	100%
13. Not applicable	100%
14. Not applicable	100%
15. Not applicable	100%
16. Not applicable	100%
17. Not applicable	100%
18. Not applicable	100%
19. Not applicable	100%
20. Not applicable	100%
21. Not applicable	100%
22. Not applicable	100%
23. Not applicable	100%
24. Not applicable	100%
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26. Not applicable	100%
27. Not applicable	100%
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31. Not applicable	100%
32. Not applicable	100%
33. Not applicable	100%
34. Not applicable	100%
35. Not applicable	100%
36. Not applicable	100%
37. Not applicable	100%
38. Not applicable	100%
39. Not applicable	100%
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41. Not applicable	100%
42. Not applicable	100%
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88. Not applicable	100%
89. Not applicable	100%
90. Not applicable	100%
91. Not applicable	100%
92. Not applicable	100%
93. Not applicable	100%
94. Not applicable	100%
95. Not applicable	100%
96. Not applicable	100%
97. Not applicable	100%
98. Not applicable	100%
99. Not applicable	100%
100. Not applicable	100%

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<p>[REDACTED]</p>	<p>[REDACTED]</p>
<p>[REDACTED]</p>	<p>[REDACTED]</p>

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1 GRY AHLEFELD-ENGEL 30(b)(6)

9 Q. Okay, fair enough. Consent to share  
10 this text, the -- the one, two three components of  
11 the settlement agreement that are reflected in  
12 Exhibit 103.

13 A. I believe that they did.

14 Q. Okay.

15 A. Because I do actually share it at a  
16 later point.

17 Q. Okay. And when you did share it, was  
18 it Skatte's intent that that be a way of fully  
19 complying with section 8(f)?

20 A. If it was our intent?

21 Q. At the time that the sharing of this  
22 text was the means by which Skatte actually  
23 complied with the obligations of 8(f).

24 A. I don't remember what our intent was at  
25 the time, but the fact was that we did share it,

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1 GRY AHLEFELD-ENGEL 30(b)(6)

2 and I do find that we were complying by that.

3 Q. Was it Skatte's plan at the time that  
4 the sharing of -- of the text of 8(f) was actually  
5 compliant with section 8(f)?

8 Q. At the time.

9       A. I -- I -- again, as I said, mine or our  
10 intent at the time, I don't remember if we did  
11 share it, and I do find that by sharing it we are  
12 complying with 8(f).

13 Q. But when you say you do find, what do  
14 you mean?

15     A. That's what -- that's how I find that  
16 we, among other, comply with 8(f) and our  
17 obligations under 8(f).

18 Q. When the first time you believed that  
19 by sharing the text of 8(f) Skatte had complied  
20 with section 8(f)?

21 A. When was the first time I believed it?

22 Q. Uh-huh.

23 A. I don't know when was the first time I

24 believed it. I think being posed the question

25 whether or not I'm complying with 8(f), I believe

Page 109

1 GRY AHLEFELD-ENGEL 30(b)(6)  
 2 that I am.  
 [REDACTED]  
 [REDACTED]  
 [REDACTED]  
 [REDACTED]  
 [REDACTED]  
 [REDACTED]  
 [REDACTED]  
 11 Q. You have no recollection that in  
 12 Skatte's mind Skatte intended to comply with  
 13 section 8(f) by sharing the text of 8(f)?  
 14 A. No, I have no recollection of me at the  
 15 time thinking when I'm doing this, I'm complying  
 16 with 8(f).  
 17 Q. And did anyone else?  
 18 A. I don't know.  
 19 Q. Well, you're here as a representative  
 20 of Skatte, right?  
 21 A. Yeah.  
 22 Q. Okay. So did you talk to anyone in  
 23 order to find out the answer about what others  
 24 thought the sharing of section 8(f) meant?  
 25 A. In preparing for this?

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1 GRY AHLEFELD-ENGEL 30(b)(6)  
 2 Q. Uh-huh.  
 3 A. No, I haven't talked to anybody about  
 4 the -- what they thought about the sharing of  
 5 this.  
 6 Q. Other than looking in documents and  
 7 meeting with your counsel, did you talk to anyone  
 8 in preparation for your testimony?  
 9 A. No, I didn't talk to anybody in  
 10 preparation about the subject matters --  
 11 Q. Okay.  
 12 A. -- of my deposition, no.  
 [REDACTED]  
 [REDACTED]  
 [REDACTED]  
 16 Did Skatte ever formulate a plan about  
 17 how it was intending to comply with Section 8(f)?  
 18 A. No.  
 19 Q. And -- and tell me, ma'am, when Skatte  
 20 did comply with Section 8(f).  
 21 A. When did it comply with Section 8(f)?  
 22 Q. Uh-huh.  
 23 A. I think we complied with Section 8(f)  
 24 by several -- several communications to SOIK, one  
 25 being me sending the text of this email to Per

Page 111

1 GRY AHLEFELD-ENGEL 30(b)(6)  
 2 Fiig. I think it was in or around April 20th, I'm  
 3 sending Per Fiig the excerpts. I don't know if  
 4 it's exactly the same as these, but an excerpt  
 5 about the -- about the former -- was it 8(d) at  
 6 the time that became 8(f) on -- I don't know if on  
 7 the same day or at a later date, but in close  
 8 connection to I sent Per Fiig the list of the  
 9 covered parties --  
 [REDACTED]  
 11 A. -- of the -- of the settlement.  
 [REDACTED]  
 [REDACTED]  
 [REDACTED]  
 [REDACTED]  
 [REDACTED]  
 [REDACTED]  
 [REDACTED]  
 [REDACTED]  
 [REDACTED]  
 21 A. I'm giving you my list.  
 22 In the days up to the final execution  
 23 of the settlement or the signing of the  
 24 settlement, there is -- as you pointed out  
 25 yourself earlier -- correspondence going back and

Page 112

1 GRY AHLEFELD-ENGEL 30(b)(6)  
 2 forth between Steen, and Morten, and SOIK about  
 3 the press release that is later in fact executed  
 4 on May 29th after the settlement was signed in  
 5 which we list the main terms of the settlement --  
 6 settlement amount; number of settling parties that  
 7 I have previously sent to Mr. Fiig; what the  
 8 settled amount represents -- it is what the  
 9 settling parties received out of the total sum of  
 10 the 2.9 -- that the settling parties have agreed  
 11 to cooperate with Skatte about its ongoing cases;  
 12 that we find that this settlement is a victory for  
 13 Skatte. It's a good settlement.  
 14 So that is the total of -- of how I  
 15 find that we do comply --  
 [REDACTED]  
 17 A. -- with 8(f).  
 18 Q. Are you done?  
 19 A. Now I'm done.  
 [REDACTED]  
 21 And when you say you find that, when  
 22 was the first time that you concluded that sending  
 23 the text of these provisions -- I'm going to show  
 24 you the email in a moment.  
 25 A. Yeah.



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1 GRY AHLEFELD-ENGEL 30(b)(6)  
 2 Q. -- sending the list of the covered  
 3 parties and the press release resulted in Skatte's  
 4 having complied with Section 8(f)?  
 5 When was the first time that anyone at  
 6 Skatte's ever believed that that was the case?  
 [REDACTED]  
 8 THE WITNESS: I don't think that I can  
 9 give you a time that when we believed that  
 10 this was the specific document that we found  
 11 complied with it. I don't think we were at  
 12 ever -- at any point ever -- that we ever  
 13 doubted that we had complied with it.  
 14 There was so much communications, in  
 15 writing, reaffirmed by -- in meetings,  
 16 reaffirmed in communications by phone call.  
 17 We were in continually dialogue with SOIK at  
 18 the time.  
 19 So I don't think we ever doubted that  
 20 we were not in compliance.  
 [REDACTED]  
 [REDACTED]  
 [REDACTED]  
 [REDACTED]  
 [REDACTED]

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1 GRY AHLEFELD-ENGEL 30(b)(6)  
 [REDACTED]  
 [REDACTED]  
 [REDACTED]  
 [REDACTED]  
 6 Q. So any of the -- do -- does Skatte have  
 7 the view now that any of the oral communications  
 8 are compliant with section 8(f)?  
 9 A. No. I have the view that the oral  
 10 communications that we had with SOIK, that's  
 11 reaffirmations of the -- the communications we  
 12 also had with SOIK in -- in writing.  
 13 So I mean that what we communicated to  
 14 SOIK, it's both in writing, and we did reaffirm it  
 15 in telephone conversations, and ending up I think  
 16 at a meeting in June at some point we tied the  
 17 final knots about the settlement at that point.  
 18 Q. But the -- the writings that you say  
 19 you find resulted in compliance with section 8(f)  
 20 are the sending of the text, the sending of the  
 21 list of covered parties, and the press release on  
 22 May 29th, correct?  
 [REDACTED]  
 24 THE WITNESS: I'm saying I rely on yes  
 25 the text with the wording of what later

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1 GRY AHLEFELD-ENGEL 30(b)(6)  
 2 became 8(f), the list of the covered parties,  
 3 the press releases and the contents of that  
 4 press release, which were in fact in writing,  
 5 yes.  
 [REDACTED]  
 7 Q. Those are the means by which, according  
 8 to you, Skatte complied with 8(f)?  
 9 A. Yes.  
 10 Q. Okay. Did anyone ever communicate at  
 11 any point in time within Skatte that Skatte had  
 12 complied with section 8(f)?  
 13 A. Communicate to who?  
 14 Q. Within Skatte, any one part of  
 15 Skatte -- any one person within Skatte  
 16 communicated to any other person at Skatte, we've  
 17 done what we're required to do under say section  
 18 8(f)?  
 19 A. We possibly said to each other, now we  
 20 have complied? No, because there was never any  
 21 doubt that we had complied. That would be a  
 22 dialogue between me and Steen, because we were the  
 23 ones involved in this, nobody else.  
 24 Q. You -- you and Mr. Bechmann were the --  
 25 were the only people who were responsible for

Page 116

1 GRY AHLEFELD-ENGEL 30(b)(6)  
 2 complying with section 8(f).  
 3 A. We were the ones --  
 4 Q. Is that your testimony?  
 5 A. We were the ones responsible for the  
 6 settlement, and -- well, per default, yes.  
 7 Q. Did anyone ever think at the time that  
 8 providing the text of section 8(f) to SOIK was a  
 9 means of complying with section 8(f)? Did you  
 10 have -- did you personally ever have that thought?  
 11 A. That "Now I'm hereby complying with  
 12 8(f)"?  
 13 Q. Or complying in part with -- with  
 14 section 8(f).  
 15 A. No, I don't believe I had that positive  
 16 thought.  
 [REDACTED]  
 [REDACTED]  
 [REDACTED]  
 [REDACTED]  
 [REDACTED]  
 [REDACTED]  
 [REDACTED]  
 [REDACTED]  
 [REDACTED]  
 [REDACTED]



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[REDACTED]

Page 118

1 GRY AHLEFELD-ENGEL 30(b)(6)

[REDACTED]

3 Q. The writings are the means of

4 compliance with section 8(f), correct?

5 A. That is -- that is what I'm saying,

6 that I'm relying on that as my --

7 Q. Right, that is the only means of

8 complying with 8(f), correct?

9 A. That is how I complied with it, yes.

[REDACTED]

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1 GRY AHLEFELD-ENGEL 30(b)(6)

[REDACTED]

5 Q. But you're positive that you had no

6 doubt that you can comply with section 8(f)?

7 A. Yes.

8 Q. That you're -- that you're certain of?

9 A. Yes.

[REDACTED]

[REDACTED]

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1 GRY AHLEFELD-ENGEL 30(b)(6)

23 A. We have not -- I don't think we have an  
24 obligation to share it, and we have not shared it  
25 with SOIK.

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\_\_\_\_\_

14       A. I'm referring to material, any material  
15 that might come out of -- come out of the  
16 cooperation obligation that the settling parties  
17 have agreed to in the settlement.



**ESQUIRE**  
DEPOSITION SOLUTIONS

[illegible]



<p>[REDACTED]</p>	<p>[REDACTED]</p>
<p>[REDACTED]</p>	<p>[REDACTED]</p>

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[REDACTED]

[REDACTED]

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1 GRY AHLEFELD-ENGEL 30(b)(6)

[REDACTED]

8 (Email chain was marked Skatte Exhibit

9 105, for identification.)

10 (Witness reviews document.)

11 BY MR. LEVY:

12 Q. Ready?

13 (Witness nods head in the affirmative.)

14 Q. This is the email that you made

15 reference to before as one of the means by which

16 Skatte complied with 8(f) in -- in your view?

17 A. Yes.

[REDACTED]

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[REDACTED]

Page 137

[REDACTED]

Page 139

[REDACTED]

Page 138

1 GRY AHLEFELD-ENGEL 30(b)(6)

[REDACTED]

4 Do you -- was there any other instance

5 of the text of the settlement agreement or part of

6 the text of the settlement agreement being sent by

7 Skatte to SOIK?

8 A. Other than this?

9 Q. Other than this.

10 A. I believe that I re-sent actually this

11 email in September of that same year.

[REDACTED]

[REDACTED]



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[REDACTED]

Page 143

[REDACTED]

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1 GRY AHLEFELD-ENGEL 30(b)(6)

[REDACTED]

7 Q. And is it -- is it fair to say that  
8 the -- the initial paragraph of 2(e) permits the  
9 deduction of expenses?

10 A. Yes, some expenses.

11 Q. Not all?

12 A. As defined in --

13 Q. A defined set of expenses?

14 A. A defined set of expenses, agreed.

[REDACTED]

20 Q. And the -- the things that are  
21 contained in 2(e)(b) less B, those are all  
22 expenses?

23 A. All of the covered parties' expenses  
24 associated with reclaims applications for which  
25 Skatteforvaltningen made payments.

[illegible]

[illegible]

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[REDACTED]

[REDACTED]

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1 GRY AHLEFELD-ENGEL 30(b)(6)

[REDACTED]

9 Does the press release say that the

10 settlement agreement is in the best interest of

11 Skatte?

12 A. It doesn't say in those exact words,

13 but it -- I -- the -- the -- the effect of that

14 is -- I think there are several places. Let me

15 just find them.

16 [REDACTED]

17 A. So it says in paragraph four, "The

18 settlement is a" -- I don't know how to -- can I

19 just have a word translated?

20 Q. Of course.

[REDACTED]

23 THE WITNESS: (Through the interpreter)

24 It's a decisive victory.

25 (In English) It's a decisive victory

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1 GRY AHLEFELD-ENGEL 30(b)(6)

2 or a big victory. That's the intent of the

3 word, right?

4 (Through the interpreter) Material,

5 considerable.

6 (In English) The concept of it is it's

7 a big win for Denmark. It's a big win is

8 what that says. The settlement should be

9 seen as a big win.

10 So that's one part where it says, and

11 then further down in the quotation of Merete

12 Agergaard, it says, "I'm very happy with the

13 work that's been put in. Trying to bring

14 home the 12.7B has paid out," or "given a

15 result."

16 And then again, further on, quoting

17 Steen I think it is, "The settlement

18 agreement is a big step."

19 So I don't believe the exact wording is

20 in the best interest of Skatte, but that's

21 the effect of it, those, those --

22 BY MR. LEVY:

23 Q. In -- in your opinion?

24 A. In my opinion.

[REDACTED]

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1 GRY AHLEFELD-ENGEL 30(b)(6)  
2 Does the -- does the press release  
3 indicate that the -- there had been provided by  
4 the covered parties' designees a form of security  
5 for payment of the final settlement amount?  
6 A. The confessions of judgment?  
7 Q. Uh-huh.  
8 A. No, that doesn't --  
9 Q. Okay.  
10 A. -- refer to that in the press release.  
11 Q. And does it say that the covered  
12 parties' designees would pay interest under  
13 certain circumstances?  
14 (Witness reviews document.)  
15 A. No, I don't believe it says in this  
16 one. It's -- I think that's at a -- a later point  
17 I think one of the press releases are addressing  
18 the interest. I don't think this one addresses  
19 the interest.  
20 [REDACTED]  
21 [REDACTED]  
22 [REDACTED]  
23 [REDACTED]  
24 A. So these press releases, they were not  
25 sent out by us solely. They were run through your

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1 GRY AHLEFELD-ENGEL 30(b)(6)  
2 clients' lawyers at the time. So this was an  
3 agreed line of communication with them as well.  
4 I just want that fact to be reflected  
5 as well.  
6 Q. And did you ever tell Mr. Stein, and  
7 Mr. Lhote, and McGee's -- and Mr. McGee's lawyers  
8 that at the time the press release was the  
9 means -- was one of the means by which Skatte was  
10 going to comply with section 8(f)?  
11 A. No.  
12 Q. Did -- did Skatte communicate that to  
13 anyone outside of Skatte ever?  
14 A. I don't believe we did, no.  
15 [REDACTED]  
16 Does the -- does the press release  
17 explain the process by which the true-up amount  
18 would be calculated and then obtained?  
19 (Witness reviews document.)  
20 A. No.  
21 Q. And -- and other than the paragraph  
22 that we looked at before about the cooperation,  
23 does the settlement agreement describe in any --  
24 in any other way the various requirements that  
25 the -- that the covered parties took on relative

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1 GRY AHLEFELD-ENGEL 30(b)(6)  
2 to cooperation?  
3 A. Anywhere in the press release?  
4 Q. Uh-huh.  
5 A. Or in the settlement?  
6 Q. No, in the press release. Does it  
7 describe any other aspects of cooperation?  
8 A. No, not other than the ones we've been  
9 through.  
10 [REDACTED]  
11 Does the press release say that Skatte  
12 will communicate with SOIK certain things that are  
13 set out in section 8(f)?  
14 A. No.  
15 Q. Why not?  
16 A. That would be an unnatural place to put  
17 that we would communicate that to SOIK.  
18 Q. The -- the -- there was an awful lot of  
19 energy spent communicating with SOIK about what  
20 would and wouldn't be in the press release.  
21 Is that fair to say?  
22 [REDACTED]  
23 THE WITNESS: That is fair.  
24 BY MR. LEVY:  
25 Q. And a lot of that effort involved

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1 GRY AHLEFELD-ENGEL 30(b)(6)  
2 clarifying the relationship between Skatte and the  
3 criminal endeavor that SOIK was engaged in,  
4 correct?  
5 A. The -- the fact that we didn't have any  
6 influence on the criminal endeavor. We couldn't  
7 undertake any obligations towards the criminal --  
8 any criminal endeavor that there might be based on  
9 the reports that we filed to SOIK.  
10 Q. Right, but they -- the one time -- the  
11 one instance in the settlement agreement that does  
12 actually relate to the relationship between Skatte  
13 and SOIK is not present in the -- in the press  
14 release, correct?  
15 A. Correct.  
16 Q. And -- fair enough.  
17 And other than the -- the part of the  
18 press release that relates to the four years and  
19 the 650, which consists of 650, does the  
20 settlement agreement -- withdrawn -- does the  
21 press release refer to any aspect of the letter  
22 agreement?  
23 A. No.  
24 Q. Does it make reference to the fact that  
25 the -- that there would need to be liquidated



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ESQUIRE  
DEPOSITION SOLUTIONS

[illegible]

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Category	Value (approximate percentage)
1	85
2	70
3	20
4	75
5	80
6	25
7	90
8	90
9	45
10	80
11	30
12	85
13	85
14	95
15	88
16	95
17	35
18	90
19	98
20	35
21	85
22	85
23	90
24	80
25	95

1 GRY AHLEFELD-ENGEL 30(b)(6)

4 Q. It is the back and forth between Skatte  
5 and SOIK leading up to the press release and the  
6 press release itself --

10           So it's both the back and forth, and  
11   the contents of the press release.

16 A. I have answered that as well, I  
17 believe, numerous times.

19 A. The answer is we didn't again say, "So  
20 we hereby comply to 8(f)," but it is my belief  
21 that by doing so we did in fact comply with 8(f).

23 A. I don't know how to answer your  
24 question.



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DEPOSITION SOLUTIONS

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1 GRY AHLEFELD-ENGEL 30(b)(6)

2 A. I -- and I have answered it many times

3 now.

4 Q. And the answer is no, you did not think

5 that at the time?

6 [REDACTED]

7 THE WITNESS: My answer is I did not at

8 the time say, "So I'm hereby complying with

9 8(f)."

10 We had no reason to believe at the time

11 that we were not complying. We were.

12 BY MR. LEVY:

13 Q. But no one thought that at the time?

14 [REDACTED]

15 THE WITNESS: Again, I think I've

16 answered your questions.

17 BY MR. LEVY:

18 Q. You may answer.

19 A. I have answered that.

20 Q. The answer is no one thought that at

21 the time, correct?

22 [REDACTED]

23 THE WITNESS: I'm sorry, I don't know

24 how to phrase it any way else than what I

25 have phrased it.

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1 GRY AHLEFELD-ENGEL 30(b)(6)

2 At the time I did not have a thought in

3 my mind saying -- I don't believe I did have

4 a thought in my mind saying, "I hereby comply

5 to 8(f) by doing this."

6 [REDACTED]

7 [REDACTED]

8 A. The fact of the matter is I rely on

9 that, in doing so, we complied with 8(f).

10 Q. Now you're relying on that?

11 A. That's what I'm are relying on, yes.

12 [REDACTED]

13 [REDACTED]

14 [REDACTED]

15 [REDACTED]

16 [REDACTED]

17 [REDACTED]

18 [REDACTED]

19 [REDACTED]

20 [REDACTED]

21 Q. Let me show you what I'm going to ask

22 the reporter to mark as 108.

23 A. Yes.

24 (Email chain was marked Skatte Exhibit

25 108, for identification.)

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1 GRY AHLEFELD-ENGEL 30(b)(6)

2 [REDACTED]

3 [REDACTED]

4 [REDACTED]

5 [REDACTED]

6 [REDACTED]

7 [REDACTED]

8 [REDACTED]

9 [REDACTED]

10 [REDACTED]

11 [REDACTED]

12 [REDACTED]

13 [REDACTED]

14 [REDACTED]

15 [REDACTED]

16 [REDACTED]

17 [REDACTED]

18 [REDACTED]

19 [REDACTED]

20 [REDACTED]

21 [REDACTED]

22 [REDACTED]

23 BY MR. LEVY:

24 Q. Do you have Exhibit 108 in front of

25 you?

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1 GRY AHLEFELD-ENGEL 30(b)(6)

2 A. I do.

3 Q. Okay. This is an email from -- from

4 you to Mr. Fiig?

5 A. Yes.

6 Q. From May 21st, 2019?

7 A. Correct.

8 Q. And this is what you've referred to

9 before as the means by which Skatte provided the

10 list of covered parties to Mr. Fiig?

11 A. Yes.

12 Q. Okay. Let me just make sure I

13 understand what's attached.

14 The first page lists various exhibits,

15 but all those exhibits are not what was sent to

16 Mr. Fiig?

17 (Witness reviews document.)

18 A. No, I believe it's only Exhibit 1 is

19 there, Exhibit 1B is there, 1C is there, Exhibit 2

20 is there, Exhibit 3, 3A, 3B, 3C.

21 Q. Okay.

22 A. Exhibit 4 and 5 are not attached to

23 this.

24 Q. Okay, were not provided to Mr. Fiig.

25 Okay.

[illegible]

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Page 182

Page 182

Page 183

Page 184

Page 185

1 GRY AHLEFELD-ENGEL 30(b)(6)

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

8 If I could ask you to refer to Exhibit  
9 104, the settlement agreement.

10 A. Yes.

11 Q. And in particular the definition -- a  
12 couple of the definitions contained on page three.  
13 A. I'm there.

14 Q. Yes. And in particular in the middle  
15 it defines "covered parties," and then right below  
16 it it defines "covered parties' designees."

17 A. Yes.

18 Q. And you agree with me that the covered  
19 parties' designees are also covered parties?

20 A. Yes.

21 Q. The covered parties is a large set  
22 of -- of people and entities, and three of them  
23 are covered parties' designees?

24 A. I agree with you on that.

25 Q. Okay, great.

Page 186

1 GRY AHLEFELD-ENGEL 30(b)(6)  
2 So if I refer to the covered parties --  
3 A. Sorry.  
4 Q. That's okay. I'm going to stop,  
5 because I want to make sure you hear the question  
6 and give you time.  
7 So if I refer to the covered parties  
8 that are not covered parties' designees, you would  
9 understand to whom I'm referring?  
10 A. Covered parties that are not covered  
11 parties' designees? That would be everybody but  
12 Jerome Lhote, Matthew Stein, and Luke McGee, yes.  
13 Q. Everyone who -- who is a party to the  
14 settlement agreement minus --  
15 A. Minus the three.  
16 Q. Yes.  
17 A. Yes.  
18 Q. Can we agree upon that?  
19 A. That we can agree upon.  
20 Q. Okay, great.  
21 Do the covered parties that are not  
22 covered parties' designees have any present  
23 obligation to make any payments under the  
24 settlement agreement?

[illegible]

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1 GRY AHLEFELD-ENGEL 30(b)(6)

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

15 Did the covered parties that are not

16 covered parties' designees -- everyone who signed

17 the settlement agreement, less Mr. Stein, Mr.

18 Lhote, and Mr. McGee -- do they have any

19 obligation to pay any money to Skatte under the

20 settlement agreement?

[REDACTED]

22 THE WITNESS: Yes.

[REDACTED]

24 Q. Yes?

25 A. Yes. They had an obligation -- the --



1 GRY AHLEFELD-ENGEL 30(b)(6)  
2 the whole of the covered party had an obligation  
3 to pay the initial cash payment, and my  
4 understanding is that the subsequent cash payment  
5 was an obligation placed on Stein, Lhote, and  
6 McGee.

[REDACTED]





Page 197

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

25

[illegible]

<p>[REDACTED]</p>	<p>[REDACTED]</p>
<p>[REDACTED]</p>	<p>[REDACTED]</p>

[illegible]

[illegible]

[illegible]

Page 221

<p>[REDACTED]</p>	<p>[REDACTED]</p>
<p>[REDACTED]</p>	<p>[REDACTED]</p>



[illegible][illegible]

Page 227

A horizontal bar chart with 25 rows. Each row consists of a black rectangular bar of varying length, representing a redacted value. The bars are arranged in descending order of length from top to bottom. The first bar is the longest, extending nearly across the entire width of the chart area. The subsequent bars decrease in length, with some showing significant gaps between them. The last few bars are the shortest, with the final bar being a small sliver on the left. The chart is set against a white background with a thin vertical line on the left side.

Category	Value (Estimated)
1	95%
2	90%
3	88%
4	92%
5	92%
6	90%
7	88%
8	95%
9	90%
10	40%
11	30%
12	80%
13	88%
14	85%
15	55%
16	92%
17	88%
18	65%
19	95%
20	70%
21	85%
22	90%
23	92%
24	95%
25	100%

Page 228

1 GRY AHLEFELD-ENGEL 30(b)(6)

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

8 Q. So you were personally involved in  
9 drafting those -- those letters in response to  
10 SOIK's inquiries?

11 A. Yes.

12 Q. Was that something that happened --  
13 was -- do you -- do you remember the -- the  
14 drafting of those letters well?

15 A. I remember the letters of them, the  
16 process of drafting them to some extent, yes.

17 Q. But you remember being personally  
18 involved in --

19 A. Yes.

20 Q. -- in the drafting?

21 A. Yes.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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1 GRY AHLEFELD-ENGEL 30(b)(6)

8 Are there other annotated agendas like  
9 this for other meetings that occurred between  
10 Skatte and SOIK?

11 A. At any time or?

12 Q. In relation to the dividend case, your  
13 one case.

14 A. Yeah, there might be on different  
15 topics, but pertaining to -- to the period that  
16 we're talking to, I'm only aware of this one.

17 Q. And -- and do you recall why this  
18 particular meeting was -- was summarized in the  
19 detail that's contained in this Exhibit 114?

20 A. Well, I believe we were in the middle  
21 of COVID at this point, so everybody was attending  
22 the meeting from different places. We were not  
23 communicating in the same manner as we used to.

24 Back in 2019 when we entered into the  
25 settlement, that was the -- we were very involved

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1 GRY AHLEFELD-ENGEL 30(b)(6)

2 in it. That was what -- what was primarily  
3 happening at that time. We were talking together  
4 all the time. We were working in the same office.  
5 At this point in time we were not any more. So we  
6 had to, you know, correspond in -- in different  
7 ways, prepare in different ways.

8           So I assume that is why we do it in --  
9 in this manner at this -- at this point in time.

10 Q. And was there -- was there any update  
11 about the performance pursuant to the agreement by  
12 the covered parties?

13 A. The performance of?

14 Q. By the covered parties under the  
15 agreement.

23 THE WITNESS: About the performance.  
24 Performance of payment? Performance of --  
25 any specifics?

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1 GRY AHLEFELD-ENGEL 30(b)(6)

2

3 BY MR. LEVY:

4 Q. The covered parties were required to do

5 a series of things after the initial payment.

6 A. Yeah.

7 Q. Correct?

8 A. Yes.

9 Q. And that series of things included

10 quarterly reports, correct?

11 A. Yes.

12 Q. And cooperation?

13 A. Yes.

14 Q. And if possible the making of payments,

15 correct?

16 A. Yes.

17 Q. Okay. And was there anything that

18 Skatte was required to do that you can remember

19 after the signing of the settlement agreement?

20 A. That we were required to do after the

21 signing?

22 Q. Yeah, besides comply with 8(f), which

23 we've talked about.

24 Was there anything specific that you

25 remember being an obligation of -- of Skatte?

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1 GRY AHLEFELD-ENGEL 30(b)(6)

2 A. It's -- it's very broadly phrased. Can

3 you be more specific and point me in the right

4 direction of what you're --

5 Q. Sure.

6 A. -- getting at?

7 Q. I just want to understand sort of

8 what -- what is observed is a bit of quiet in

9 terms of the documents that we've seen by way of

10 things that Skatte had to do after the signing of

11 the settlement agreement and the payment of the

12 initial money.

13 We don't see a lot of documents

14 concerning things that Skatte had to do under the

15 settlement agreement.

16 A. What things?

17 Q. That's what I'm asking you.

18 What things did Skatte have to do under

19 the settlement agreement after the initial

20 payment?

21 [REDACTED]

22 THE WITNESS: Again, I'm not sure what

23 you're getting at specifically. I don't -- I

24 haven't memorized the settlement agreement

25 for this, so I would need you to point me in

Page 235

1 GRY AHLEFELD-ENGEL 30(b)(6)

2 the right direction.

3 Is there any specific obligation that

4 you are referring to whether or not that we

5 reported on in the meetings with SOIK?

6 [REDACTED]

7 [REDACTED]

8 [REDACTED]

9 [REDACTED]

10 So is there anything that you recall

11 reporting to SOIK that Skatte was required to do

12 under the settlement agreement after the signing

13 of it?

14 A. I think we're going a little bit around

15 in circles here.

16 Q. Let me see if I can start -- let me see

17 if I can start with the covered parties first, and

18 then we'll return to SOIK.

19 A. Yes.

20 Q. So, after the signing of the settlement

21 agreement and the payment of the initial cash

22 payment...

23 A. Mm-hmm.

24 Q. The covered parties have to cooperate,

25 right?

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1 GRY AHLEFELD-ENGEL 30(b)(6)

2 A. Yes.

3 Q. They have to provide some quarterly

4 reports, correct?

5 A. Yes.

6 Q. And there may have been some payments?

7 A. Yes.

8 Q. Correct? Was there -- were there any

9 meetings where those things were reported on

10 with -- where SOIK was -- was present?

11 A. I don't have a specific recollection of

12 it, but that would have been something we reported

13 to SOIK, that we had gotten the initial cash

14 payment. That would have been reported. If we at

15 that point had received cooperation, that would

16 have been told to SOIK.

17 But, again, asking about my specific

18 recollection of it, I don't have that, five years

19 later on.

20 Q. You're guessing about what -- what

21 would have been reported?

22 A. I am giving a qualified assessment of

23 what we would naturally have told SOIK.

24 Q. You don't have any recollection that

25 you actually did?

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1 GRY AHLEFELD-ENGEL 30(b)(6)

2 Q. Okay. And you're defining that period

3 as what?

4 A. As the period that's described in

5 the -- in the -- what -- discovery I believe is

6 the right word, right?

7 Q. In the topics that --

8 A. Yes.

9 Q. -- we used to help you prepare --

10 A. Yes.

11 Q. -- to be deposed --

12 A. Yes.

13 Q. -- as a representative of Skatte?

14 A. Yes.

15 Q. Okay. From roughly the beginning of

16 2019 to roughly June of 2021?

17 A. Yes.

18 Q. Okay. You're not aware of any other

19 written agendas in this form, the form set out in

20 113, or in this form, 114?

21 A. No. Then it would have been the

22 discovery material.

23 Q. Okay. Okay. Thank you.

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1 GRY AHLEFELD-ENGEL 30(b)(6)

2 [REDACTED]

3 [REDACTED]

4 THE WITNESS: This is not meetings from

5 the meeting. This is in preparation of the

6 meeting.

7 BY MR. LEVY:

8 Q. Okay. So there's no summary of what

9 actually happened at the meeting?

10 A. Correct.

11 Q. Okay. Now I have it. Thank you.



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<p>[REDACTED]</p>	<p>[REDACTED]</p>
<p>[REDACTED]</p>	<p>[REDACTED]</p>

[illegible]

21 MR. LEVY: One fifteen.  
22 (Email chain was marked Skatte Exhibit  
23 115, for identification.)

13 Q. Okay. Esbin is the deputy director,  
14 chief of staff. Is that an okay translation of  
15 the Danish for -- for his title?

16 A. Well formally deputy director, it's a  
17 director because -- well, just running you through  
18 the hierarchy, so Merete Agergaard is director  
19 general; Steen would be assistant director  
20 general; I would be a director; Esbin the same.

21 That's the -- in my signature, that's  
22 what I would write, if I wrote my signature in  
23 English.

24 Q. Very good. Thank you.

25 And he writes to Cecily, Cecily?

5 Q. About "gladly sending the attached,"  
6 and then he appears to solicit from you your final  
7 comments. And then there appears to be a press  
8 release attached.  
9 Is this either the final or something  
10 close to the final?  
11 A. This would be something close to the  
12 final.  
13 Q. Is it possible that it is the final?  
14 A. It is possible that it is the final.  
15 Q. Okay, so it's either close or actually  
16 the final?  
17 A. Yes.  
18 Q. Okay. We had some difficulty locating  
19 the actual final. So that's why I wanted to make  
20 sure --  
21 A. Yes.  
22 Q. -- that we are -- we are at least in  
23 the ballpark.  
24 A. Yeah.  
25 Q. Okay.

2 A. I'm saying that with --  
[REDACTED]  
[REDACTED]  
5 THE INTERPRETER: "Reservations".  
6 THE WITNESS: Again, I haven't done an  
7 exact side by side of the exact final one,  
8 but presumably it is.  
9 BY MR. LEVY:  
10 Q. Okay. Well, it was -- it was -- do you  
11 remember it being issued on September 25th?  
12 A. In or around September 25th.  
13 Q. Yeah. An email --  
14 A. I think is -- is correct.  
15 Q. An email was sent on the morning of  
16 September 25th.  
17 A. Yeah.  
18 Q. So does that help you remember -- does  
19 that -- does that help you remember with  
20 greater -- greater clarity that this is either the  
21 final or close to final?  
22 A. Well, I haven't read through the text.  
23 I don't remember the final text. So again to be  
24 certain of that, I would --  
25 Q. Okay.



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1 GRY AHLEFELD-ENGEL 30(b)(6)

2 A. -- have to see them side by side. So

3 that's what my reservation concerns.

4 Q. Fair enough. Thank you. Does -- does

5 this help you -- does this refresh your

6 recollection about the criticisms -- withdrawn.

7 Does this refresh your recollection

8 about the criticisms that were out in the media

9 that generated the need perceived by Skatte to

10 issue this press release?

11 A. Yes, it does.

12 Q. Okay.

13 A. I haven't read through the whole thing

14 yet, but, just reading through the first

15 paragraph, and it's along the lines that what I

16 said before. It's talking about large discounts

17 that we gave to the settling parties, that we had

18 promised them criminal immunity.

19 Q. Let me direct your attention to the --

20 to the Danish --

21 A. Mm-hmm.

22 Q. -- for one second.

23 A. Mm-hmm.

24 Q. The third line down in the Danish of

25 the first substantive paragraph that refers to

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1 GRY AHLEFELD-ENGEL 30(b)(6)

2 "DV2"?

3 A. Yes.

4 Q. There's a word -- and I'm going to

5 spell it for the reporter: S-t-r-a-f-f-r-i-h-e-d,

6 and that has been translated as "impunity".

7 A. I don't know the word "impunity".

8 Q. Okay, I'm -- that's exactly what I

9 wanted to get at. So I want -- I just want you to

10 explain what the Danish concept that's captured in

11 the Danish is referring to.

12 A. It's referring to -- well, what is

13 alleged by the media is that Skatte has promised

14 immunity from criminal liability and large

15 discounts.

16 Q. And that was not true?

17 A. That was not true? No.

18 Q. From your perspective, that's not true?

19 A. No.

20 Q. This is not, as you understand it, what

21 the settlement agreement does?

22 A. No, correct.

23 Q. And -- and the purpose of this -- one

24 of the purposes of the press release is to clarify

25 what the relationship between the settlement and

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1 GRY AHLEFELD-ENGEL 30(b)(6)

2 the criminal case is, correct?

3 A. One of the -- yes, one of the purposes

4 of its righting and obvious wrong as we saw the

5 stories, the medias were pushing at the time.

6 Q. And do you remember whether this press

7 release was also -- withdrawn.

8 Do you remember whether this press

9 release was provided in draft form to counsel for

10 the covered parties?

11 A. I believe all press releases were. All

12 communications were, as I said earlier, was

13 provided to the settling parties' counsel.

14 Q. It doesn't say anything about 8(f),

15 does it?

16 A. Then I need to read through the whole

17 thing.

18 Q. Fair enough.

19 A. Yes.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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1 GRY AHLEFELD-ENGEL 30(b)(6)

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

6 Q. Okay. The -- the press release doesn't

7 say that in the settlement agreement Skatte

8 committed to making certain things -- withdrawn.

9 It doesn't say in the press release

10 that pursuant to the settlement agreement Skatte

11 had committed to communicating certain things in a

12 certain way to SOIK?

13 A. In this press release?

14 Q. Yes.

15 A. No, that wouldn't have been the

16 context -- wouldn't have made sense in the

17 context.

18 This is rebutting critique from the

19 media about the settlement. So that's what we

20 argued against. That was the -- the main purpose

21 of this press release, was saying, so the media is

22 saying this is not true because of this. They're

23 saying number two, this, it's not true because of

24 this.

25 So that's how the whole press release





1 GRY AHLEFELD-ENGEL 30(b)(6)  
2 is constructed or designed.

[illegible]

Page 200

Bar Index	Relative Length (approximate)
1	85
2	80
3	90
4	75
5	85
6	55
7	85
8	65
9	90
10	45
11	85
12	90
13	90
14	95
15	85
16	75
17	85
18	95
19	85
20	100

Age Group	Gender	Percentage Vaccinated
18-24	Male	~10%
18-24	Female	~10%
25-34	Male	~15%
25-34	Female	~15%
35-44	Male	~25%
35-44	Female	~25%
45-54	Male	~35%
45-54	Female	~35%
55-64	Male	~45%
55-64	Female	~45%
65-74	Male	~55%
65-74	Female	~55%
75-84	Male	~65%
75-84	Female	~65%
85+	Male	~75%
85+	Female	~75%

[illegible]

[illegible]

Page 269

<p>[REDACTED]</p>	<p>[REDACTED]</p>
<p>[REDACTED]</p>	<p>[REDACTED]</p>
<p>[REDACTED]</p>	<p>[REDACTED]</p>

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1 GRY AHLEFELD-ENGEL 30(b)(6)  
2 Q. Okay. It's 109.  
3 A. Yes, I have it in front of me.  
4 Q. And it's paragraph four.  
5 (Witness reviews document.)  
6 A. I've read through it.  
7 Q. Did Skatte receive the quarterly  
8 reports?  
9 A. I've been made aware that we did  
10 receive quarterly reports up until a point, I  
11 believe.  
12 Q. And when you say you've been made  
13 aware.  
14 A. It's not reports that has gone directly  
15 to me. It's gone do my --  
16 Q. Gone to counsel.  
17 A. Gone to counsel, and then again  
18 preparing for this, I would -- I was provided that  
19 knowledge.  
20 Q. And -- and did -- did -- did you --  
21 have you seen the quarterly reports?  
22 A. No.  
23 Q. Neither at the time that they were  
24 generated, nor in prep -- withdrawn.  
25 You didn't see them at the time they --

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1 GRY AHLEFELD-ENGEL 30(b)(6)  
2 they were received?  
3 A. No.  
4 Q. Did anyone else in Skatte receive them  
5 at the time that they were -- that they were  
6 provided?  
7 A. I believe no.  
8 Q. They were only provided to Skatte's  
9 counsel?  
10 A. Yes.  
11 Q. And do you know what Skatte's counsel  
12 did with them?  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
22 THE WITNESS: Yeah, no.  
23 BY MR. LEVY:  
24 Q. Do you remember having occasion to have  
25 a discussion within Skatte about the content of



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Category	Percentage
1. Very high	85%
2. High	45%
3. Moderate	88%
4. Low	92%
5. Very low	15%
6. Not applicable	55%
7. Other	82%
8. Unknown	95%
9. No response	12%
10. Refused	88%
11. Incomplete	98%
12. Invalid	75%
13. Suspicious	60%
14. Unreliable	72%
15. Inconsistent	30%
16. Contradictory	55%
17. Ambiguous	58%
18. Vague	65%
19. Unclear	90%
20. Uncertain	92%
21. Doubtful	95%
22. Questionable	98%
23. Unconvincing	90%
24. Unimpressive	95%
25. Unimpressive	95%
26. Unimpressive	95%
27. Unimpressive	95%
28. Unimpressive	95%
29. Unimpressive	95%
30. Unimpressive	95%
31. Unimpressive	95%
32. Unimpressive	95%
33. Unimpressive	95%
34. Unimpressive	95%
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48. Unimpressive	95%
49. Unimpressive	95%
50. Unimpressive	95%



GRY AHLEFELD-ENGEL 30(b)(6)  
Stein v Skatteforvaltningen

May 30, 2024

Page 285	Page 287																																																																																																				
<p>1 GRY AHLEFELD-ENGEL 30(b)(6)</p> <p>2 INDEX OF DEPOSITION EXHIBITS CONTINUED:</p> <p>3 SKATTE EXHIBITS: PAGE:</p> <p>4 Skatte Exhibit 114 Annotated agenda 225</p> <p>5 Skatte Exhibit 115 Email chain 249</p> <p>6 Skatte Exhibit 116 Email chain 261</p> <p>7 Skatte Exhibit 117 Email chain 272</p> <p>8 Skatte Exhibit 118 Email chain 279</p> <p>9 Skatte Exhibit 119 Email chain 279</p> <p>10</p> <p>11 (Exhibits attached to original transcript.)</p> <p>12</p> <p>13</p> <p>14</p> <p>15</p> <p>16</p> <p>17</p> <p>18</p> <p>19</p> <p>20</p> <p>21</p> <p>22</p> <p>23</p> <p>24</p> <p>25</p>	<p>1 GRY AHLEFELD-ENGEL 30(b)(6)</p> <p>2 ACKNOWLEDGEMENT OF WITNESS</p> <p>3 I, GRY AHLEFELD-ENGEL, do hereby</p> <p>4 acknowledge that I have read and examined the</p> <p>5 foregoing testimony, and the same is a true,</p> <p>6 correct and complete transcription of the</p> <p>7 testimony given by me, and any corrections appear</p> <p>8 on the attached Errata sheet signed by me.</p> <p>9 _____</p> <p>10 (DATE) (SIGNATURE)</p> <p>11</p> <p>12</p> <p>13</p> <p>14</p> <p>15</p> <p>16</p> <p>17</p> <p>18</p> <p>19</p> <p>20</p> <p>21</p> <p>22</p> <p>23</p> <p>24</p> <p>25</p>																																																																																																				
<p style="text-align: right;">Page 286</p> <p>1 GRY AHLEFELD-ENGEL 30(b)(6)</p> <p>2 ERRATA SHEET FOR THE TRANSCRIPT OF:</p> <p>3 Case Name: Matthew Stein and Jerome Lhote vs.</p> <p>4 Skatteforvaltningen.</p> <p>5 Dep. Date: May 30, 2024</p> <p>6 Deponent: 30(b)(6) of Skatteforvaltningen by Gry</p> <p>7 Ahlefeld-Engel</p> <p>8</p> <p>9 CORRECTIONS:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">Pg.</th> <th style="width: 10%;">Ln.</th> <th style="width: 20%;">Now Reads</th> <th style="width: 20%;">Should Read</th> <th style="width: 40%;">Reason</th> </tr> </thead> <tbody> <tr><td>7</td><td></td><td></td><td></td><td></td></tr> <tr><td>8</td><td></td><td></td><td></td><td></td></tr> <tr><td>9</td><td></td><td></td><td></td><td></td></tr> <tr><td>10</td><td></td><td></td><td></td><td></td></tr> <tr><td>11</td><td></td><td></td><td></td><td></td></tr> <tr><td>12</td><td></td><td></td><td></td><td></td></tr> <tr><td>13</td><td></td><td></td><td></td><td></td></tr> <tr><td>14</td><td></td><td></td><td></td><td></td></tr> <tr><td>15</td><td></td><td></td><td></td><td></td></tr> <tr><td>16</td><td></td><td></td><td></td><td></td></tr> <tr><td>17</td><td></td><td></td><td></td><td></td></tr> <tr><td>18</td><td></td><td></td><td></td><td></td></tr> <tr><td>19</td><td></td><td></td><td></td><td></td></tr> <tr><td>20</td><td></td><td></td><td></td><td></td></tr> <tr><td>21</td><td></td><td></td><td></td><td></td></tr> <tr><td>22</td><td></td><td></td><td></td><td></td></tr> <tr><td>23</td><td></td><td></td><td></td><td></td></tr> <tr><td>24</td><td></td><td></td><td></td><td></td></tr> <tr><td>25</td><td></td><td></td><td></td><td></td></tr> </tbody> </table> <p>19 _____</p> <p>20 Signature of Deponent</p> <p>21</p> <p>22 SUBSCRIBED AND SWORN BEFORE ME</p> <p>23 THIS _____ DAY OF _____, 2024</p> <p>24 _____</p> <p>25 (Notary Public)</p> <p>MY COMMISSION EXPIRES: _____</p>	Pg.	Ln.	Now Reads	Should Read	Reason	7					8					9					10					11					12					13					14					15					16					17					18					19					20					21					22					23					24					25					<p style="text-align: right;">Page 288</p> <p>1 GRY AHLEFELD-ENGEL 30(b)(6)</p> <p>2 C E R T I F I C A T E</p> <p>3 STATE OF NEW YORK )</p> <p>4 : Ss.</p> <p>5 COUNTY OF NEW YORK )</p> <p>6 I, Kim M. Brantley, Shorthand</p> <p>7 Reporter, and Notary Public within and for the</p> <p>8 State of New York, do hereby certify:</p> <p>9 That GRY AHLEFELD-ENGEL, the witness</p> <p>10 whose deposition is hereinbefore set forth, was</p> <p>11 duly sworn by me and that such deposition is a</p> <p>12 true record of the testimony given by the witness.</p> <p>13 I further certify that I am not related</p> <p>14 to any of the parties to this action by blood or</p> <p>15 marriage, and that I am in no way interested in</p> <p>16 the outcome of this matter.</p> <p>17 IN WITNESS WHEREOF, I have hereunto set</p> <p>18 my hand this 2nd day of June, 2024.</p> <p>19 <i>Kim M. Brantley</i></p> <p>20 Kim M. Brantley</p> <p>21</p> <p>22</p> <p>23</p> <p>24 My Commission expires May 31, 2026.</p> <p>25</p>
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<p style="text-align: right;">Page 289</p> <p>1 UNITED STATES DISTRICT COURT</p> <p>2 SOUTHERN DISTRICT OF NEW YORK</p> <p>3 - - - - - )</p> <p>4 MATTHEW STEIN and JEROME LHOTE, )</p> <p>5 Plaintiffs, ) Case No.:</p> <p>6 v. ) 23 Civ. (NRB)</p> <p>7 SKATTEFORVALTNINGEN, ) Vol. 2</p> <p>8 Defendant. )</p> <p>9 and )</p> <p>10 LUKE MCGEE, )</p> <p>11 Nominal Defendant. )</p> <p>12 - - - - - )</p> <p>13 SKATTEFORVALTNINGEN, )</p> <p>14 Counterclaim Plaintiff, )</p> <p>15 v. )</p> <p>16 MATTHEW STEIN, JEROME LHOTE, )</p> <p>17 and LUKE MCGEE, )</p> <p>18 Counterclaim Defendants. )</p> <p>19 - - - - - )</p> <p>20 CONTINUED VIDEOTAPED 30(b)(6) DEPOSITION OF</p> <p>21 SKATTEFORVALTNINGEN by GRY AHLEFELD-ENGEL</p> <p>22</p> <p>23</p> <p>24 Reported by: Kim M. Brantley</p> <p>25 Job No: J11294061</p>	<p style="text-align: right;">Page 291</p> <p>1 GRY AHLEFELD-ENGEL 30(b)(6)</p> <p>2 APPEARANCES:</p> <p>3 For Plaintiffs/Counterclaim Defendants</p> <p>4 Matthew Stein and Jerome Lhote:</p> <p>5 MCKOOL SMITH, PC</p> <p>6 1301 Avenue of the Americas 32nd FL</p> <p>7 New York, New York 10019</p> <p>8 (212) 402-9412</p> <p>9 Email: dlevy@mckoolsmith.com</p> <p>10 ovisconti@mckoolsmith.com</p> <p>11 BY: DANIEL LEVY, ESQUIRE</p> <p>12 OLIVIA VISCONTI, ESQUIRE</p> <p>13</p> <p>14 For Defendant/Counterclaim Plaintiff</p> <p>15 Skatteforvaltningen:</p> <p>16 HUGHES HUBBARD &amp; REED, LLP</p> <p>17 One Battery Park Plaza</p> <p>18 New York, New York 10004</p> <p>19 (212) 837-6843</p> <p>20 Email: marc.weinstein@hugheshubbard.com</p> <p>21 neil.oxford@hugheshubbard.com</p> <p>22 kiran.rosenkilde@hugheshubbard.com</p> <p>23 BY: MARC A. WEINSTEIN, ESQUIRE</p> <p>24 NEIL J. OXFORD, ESQUIRE</p> <p>25 KIRAN ROSENKILDE, ESQUIRE</p>
<p style="text-align: right;">Page 290</p> <p>1 GRY AHLEFELD-ENGEL 30(b)(6)</p> <p>2 Friday, May 31, 2024</p> <p>3 Time: 9:13 a.m.</p> <p>4 Continued videotaped 30(b)(6) deposition of</p> <p>5 SKATTEFORVALTNINGEN, by GRY AHLEFELD-ENGEL, held</p> <p>6 at Hughes Hubbard &amp; Reed, One Battery Park Plaza,</p> <p>7 New York, New York, before Kim M. Brantley, Court</p> <p>8 Reporter and Notary Public of the State of New</p> <p>9 York.</p> <p>10</p> <p>11</p> <p>12</p> <p>13</p> <p>14</p> <p>15</p> <p>16</p> <p>17</p> <p>18</p> <p>19</p> <p>20</p> <p>21</p> <p>22</p> <p>23</p> <p>24</p> <p>25</p>	<p style="text-align: right;">Page 292</p> <p>1 GRY AHLEFELD-ENGEL 30(b)(6)</p> <p>2 APPEARANCES CONTINUED:</p> <p>3 For Nominal Defendant/Counterclaim Defendant</p> <p>4 Luke McGee:</p> <p>5 NELSON MULLINS RILEY &amp; SCARBOROUGH, LLP</p> <p>6 2 S Biscayne Blvd. - 21st Floor</p> <p>7 Miami, Florida 33131</p> <p>8 (305) 373-9400</p> <p>9 Email: dan.newman@nelsonmullins.com</p> <p>10 justin.kaplan@nelsonmullins.com</p> <p>11 edgar.neely@nelsonmullins.com</p> <p>12 BY: DANIEL NEWMAN, ESQUIRE</p> <p>13 JUSTIN B. KAPLAN, ESQUIRE</p> <p>14 EDGAR A. NEELY, IV, ESQUIRE (Georgia)</p> <p>15 (Attending via Zoom)</p> <p>16 ALSO PRESENT:</p> <p>17 Counsel from Kammeradvokaten (Denmark)</p> <p>18 KATRINE HENCKEL HARLOFF, ESQUIRE</p> <p>19 ANNE CHRISTINE K. EGHOLM, ESQUIRE</p> <p>20 MIKKEL D. FANO, ESQUIRE</p> <p>21 (Attending via Zoom)</p> <p>22 and</p> <p>23 MATTHEW STEIN, Plaintiff</p> <p>24 JEROME LHOTE, Plaintiff</p> <p>25 (Both attending via Zoom)</p>

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1 GRY AHLEFELD-ENGEL 30(b)(6)

2 APPEARANCES CONTINUED:

3 ANETTE CHRISTENSEN, Interpreter of Danish

4 (Appearing via Zoom)

5 and

6 CHARLES BOWMAN, Legal Video Specialist

7 Esquire Deposition Solutions

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1 GRY AHLEFELD-ENGEL 30(b)(6)

2 P R O C E E D I N G S

3 THE LEGAL VIDEO SPECIALIST: We are now

4 on the record. The time is 9:13 a.m. on May

5 31st, 2024.

6 This is the continuation of the

7 videotaped deposition of Gry Ahlefeld-Engel,

8 taken in the matter of Stein and Lhote v.

9 Skatteforvaltningen, in the United States

10 District Court, Southern District, New York.

11 My name is Charlie Bowman, and I'm your

12 videographer today. The court reporter is

13 Kim Brantley. We are representing Esquire

14 Deposition Solutions.

15 Would counsel please introduce

16 yourselves and affiliations, and then the

17 witness will be sworn in.

18 MR. LEVY: Good morning. Daniel Levy,

19 and Olivia Visconti from McKool Smith for Mr.

20 Stein and Mr. Lhote.

21 MR. NEWMAN: Dan Newman from Nelson

22 Mullins on behalf of Luke McGee.

23 MR. KAPLAN: Justin Kaplan from Nelson

24 Mullins on behalf of Luke McGee.

25 MR. WEINSTEIN: Mark Weinstein, Hughes

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1 GRY AHLEFELD-ENGEL 30(b)(6)

2 Hubbard Reed, for Skatte.

3 MS. HARLOFF: Katrine Henckel Harloff,

4 for Kammeradvocaten, Skatte.

5 MS. EGHOLM: Anne Kristine Egholm,

6 Kammeradvokaten, Skatte.

7 MR. ROSENKILDE: Kiran Rosenkilde,

8 Hughes Hubbard & Reed, for Skatte.

9 MR. LEVY: Can I ask the videographer

10 to identify those who are present by Zoom.

11 THE LEGAL VIDEO SPECIALIST: Yes, sir.

12 Anette Christensen, Edgar Neely --

13 THE INTERPRETER: Yes.

14 THE LEGAL VIDEO SPECIALIST: -- Edgar

15 Neely, Matt Stein, Mikkel D. Fano.

16 MR. LEVY: There's no one else?

17 THE LEGAL VIDEO SPECIALIST: That's it.

18 MR. LEVY: Okay, very good. Thank you.

19 And Mr. Neely is from Nelson Mullins on

20 behalf of Mr. McGee.

21 ANETTE CHRISTENSEN,

22 called as the official interpreter of Danish, did

23 swear to translate the questions in this case from

24 English to Danish, and the answers from Danish to

25 English, to the best of her ability.

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1 GRY AHLEFELD-ENGEL 30(b)(6)

2 [REDACTED]

3 [REDACTED]

4 [REDACTED]

5 GRY AHLEFELD-ENGEL,

6 called as a witness by Counsel for the Plaintiffs,

7 and, after having been first duly sworn by the

8 Notary Public, was examined and testified as

9 follows:

10 [REDACTED]

11 [REDACTED]

12 [REDACTED]

13 [REDACTED]

14 [REDACTED]

15 [REDACTED]

16 [REDACTED]

17 [REDACTED]

18 [REDACTED]

19 [REDACTED]

20 [REDACTED]

21 [REDACTED]

22 [REDACTED]

23 [REDACTED]

24 [REDACTED]

25 [REDACTED]

<p>[REDACTED]</p>	<p>[REDACTED]</p>
<p>[REDACTED]</p>	<p>[REDACTED]</p>



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[REDACTED]

Page 303

[REDACTED]

Page 302

1 GRY AHLEFELD-ENGEL 30(b)(6)

[REDACTED]

6 Q. Let me ask you to put in front of you

7 Exhibit 118, which we marked yesterday. You have

8 it --

9 A. I do.

[REDACTED]

11 Do you recognize this?

12 A. I do.

13 Q. What is this?

14 A. Well, the front page of it is a email

15 from a case worker in SOIK to Camilla Lindrum Bay

16 at Skatte with an attached request for information

17 from Skatte about the settlement agreement. And

18 then it's an email continuation where Camilla

19 sends the request, forwards the request to myself

20 and Bettina saying that, "We got a number of

21 questions from SOIK relating to the settlement."

[REDACTED]

[REDACTED]



1 GRY AHLEFELD-ENGEL 30(b)(6)  
2 putting the process in motion of having the  
3 questions answered to the extent that we could.  
4 But that wouldn't have been something we did on  
5 our own. That would be, you know, in dialogue  
6 with counsel, with our counsel how to answer the  
7 questions.  
8 Q. And -- and when you say -- without  
9 knowing the nature of your consultations, when you  
10 say you consulted with counsel, which counsel?  
11 A. Kammeradvokaten in Denmark.  
12 Q. Okay. And did your -- did you consult  
13 with your U.S. counsel? Again, I don't want to  
14 know the nature of the consultation; just trying  
15 to find out.  
16 A. The process when I consult with  
17 counsel, I consult with Kammeradvokaten, and any  
18 further consulting would be through  
19 Kammeradvokaten and any of our lawyers.  
20 Q. Typically you would not consult  
21 directly with --  
22 A. No.  
23 Q. -- your U.S. counsel?  
24 A. No. I consult with Kammeradvokaten.

1 GRY AHLEFELD-ENGEL 30(b)(6)  
[REDACTED]  
[REDACTED]  
[REDACTED]  
5 Q. The translation from Danish to English  
6 that we've been provided -- and again I don't know  
7 if it's accurate -- says, "I believe we  
8 cannot/must not answer." And I just want to make  
9 sure that you can look at the Danish and -- and  
10 give me a sense of whether that is a fair and --  
11 fair -- fair translation. It's a formulation that  
12 people use in English, and I just want to make  
13 sure that it captures what is set out in the  
14 Danish.  
[REDACTED]  
16 THE WITNESS: If -- if I were to  
17 translate it, I would say that what she's  
18 writing is that, "A number of the questions I  
19 don't think" -- referring to her -- "can be  
20 answered or we are allowed to answer under  
21 the clauses of the settlement."



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[REDACTED]

[REDACTED]

u.

Page 315

1 GRY AHLEFELD-ENGEL 30(b)(6)

[REDACTED]

15 (Email chain was marked Skatte Exhibit

16 120, for identification.)

[REDACTED]

22 Q. Okay. Did Skatte have any concerns

23 about potential negative implications that might

24 result from responding to SOIK's inquiry?

[REDACTED]

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1 GRY AHLEFELD-ENGEL 30(b)(6)

[REDACTED]

18 Q. Okay. Why don't you look at Mr.

19 Bechmann's email dated January 14th, 2021.

20 A. Yes.

21 Q. In it he refers to some provisions of

22 the -- what he calls the civil procedure code.

23 A. The Danish Administrations Act.

24 Q. Are you familiar with those provisions?

25 A. Yes.



GRY AHLEFELD-ENGEL Vol. 2 30(b)(6)  
STEIN and LHOTE vs SKATTEFORVALTNINGEN

May 31, 2024

<p style="text-align: right;">Page 317</p> <p>1 GRY AHLEFELD-ENGEL 30(b)(6)</p> <p>2 Q. What generally is -- is -- is the</p> <p>3 concern being articulated by Mr. Bechmann?</p> <p>4 A. That when we send these answers to --</p> <p>5 or our answers to SOIK, they will be made</p> <p>6 available to any indicted persons in the case and</p> <p>7 will not be able to kept -- be kept confidential</p> <p>8 unless such a provision being imposed on the</p> <p>9 documents by way of section 729 of the Danish</p> <p>10 Administrations Act.</p> <p>11 Q. And do you know what -- what</p> <p>12 limitations can be imposed under that provision?</p> <p>13 A. I don't recall it that well, that</p> <p>14 provisions, so I would have to have it in front of</p> <p>15 me.</p> <p>16 Q. Okay.</p> <p>17 A. It's a very extensive binder of law.</p> <p>18 Q. And -- and you referred to it as the</p> <p>19 Danish Administrations Code?</p> <p>20 A. Danish Administrations Act. That's</p> <p>21 what it's translated to directly.</p> <p>22 Q. Is it the same -- is it known as the</p> <p>23 Administration of Justice Act?</p> <p>24 A. I only know it as the Danish</p> <p>25 Administrations Act I think it's called.</p>	<p style="text-align: right;">Page 319</p> <p>1 GRY AHLEFELD-ENGEL 30(b)(6)</p> <p>2 just that it's "the" case.</p> <p>3 So, when we allow information to go</p> <p>4 out, we have to be aware that we lose control of</p> <p>5 the information, and we don't know who is on the</p> <p>6 other side of that information. We don't know if</p> <p>7 there are a hundred people being charged, two</p> <p>8 people being charged, ten people being charged.</p> <p>9 Their defense lawyers would have access to the</p> <p>10 information that we're sending out.</p> <p>11 So the concern is, that being a fact,</p> <p>12 are we going to be in breach of the</p> <p>13 confidentiality clause of the -- of the</p> <p>14 settlement.</p> <p>15 Q. This is an inquiry from a component of</p> <p>16 the Danish government, correct?</p> <p>17 A. Correct.</p> <p>18 Q. Okay. Was there any constraint in the</p> <p>19 settlement agreement about responding to</p> <p>20 governmental inquiries?</p> <p>21 A. But that's the whole point. We can't</p> <p>22 control that it only goes to the -- to the -- to</p> <p>23 SOIK. Because when it's within SOIK's sphere,</p> <p>24 they -- and if there's a case, which they say that</p> <p>25 there is, then it will go into that case file.</p>
<p style="text-align: right;">Page 318</p> <p>1 GRY AHLEFELD-ENGEL 30(b)(6)</p> <p>2 Q. Okay. Very good. Thank you.</p> <p>3 And then in the English, around the</p> <p>4 middle, he begins, "The information will thereby</p> <p>5 come to the knowledge of the accused/defense and</p> <p>6 will also be able to be presented during the main</p> <p>7 hearings in the upcoming criminal cases."</p> <p>8 A. Yes.</p> <p>9 Q. And then he continues about, "unless a</p> <p>10 contrary ruling is -- is issued."</p> <p>11 A. Mm-hmm.</p> <p>12 Q. Does Skatte know what Mr. Bechmann was</p> <p>13 referring to when he -- he referred to "upcoming</p> <p>14 criminal cases"?</p> <p>15 A. I believe it's a generalization, any</p> <p>16 criminal casing -- cases coming up from our report</p> <p>17 to the police.</p> <p>18 Q. And what was Skatte's knowledge of what</p> <p>19 cases might be upcoming at this point in January</p> <p>20 of 2021?</p> <p>21 A. Just what they're saying in the letter,</p> <p>22 that they're investigating "the" case. That's the</p> <p>23 whole point of their concern. They're</p> <p>24 investigating "the" case. We don't know what</p> <p>25 specific part of the case this is pertaining to,</p>	<p style="text-align: right;">Page 320</p> <p>1 GRY AHLEFELD-ENGEL 30(b)(6)</p> <p>2 That's -- that's how it -- that's how the rules</p> <p>3 are.</p> <p>4 Put on the case, and everybody who is</p> <p>5 involved in that case -- the prosecutors within</p> <p>6 SOIK, but also defense lawyers if there are in</p> <p>7 fact such defense lawyers, people who are charged,</p> <p>8 if there are such persons -- they have access to</p> <p>9 that same information.</p> <p>10 Q. So --</p> <p>11 A. So we don't just give the information</p> <p>12 to SOIK. We are aware that we are giving the</p> <p>13 information potentially to a large number of</p> <p>14 people.</p> <p>15 Q. And that was the nature of the concern</p> <p>16 about breaching the confidentiality clause --</p> <p>17 A. That's how I'm --</p> <p>18 Q. Let me just finish.</p> <p>19 A. Sorry.</p> <p>20 Q. Yep -- responding to an inquiry to</p> <p>21 SOIK, and then the concern was that it may become</p> <p>22 available thereafter. That was -- that was the</p> <p>23 concern about the breach that generated -- that</p> <p>24 was the set of facts that concerned -- that</p> <p>25 generated the concern about the breach of the</p>



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1 GRY AHLEFELD-ENGEL 30(b)(6)

2 confidentiality clause?

3 A. That's what's expressed --

4 [REDACTED]

5 THE WITNESS: -- in that sentence that

6 you referred to from Bechmann, Steen

7 Bechmann.

8 BY MR. LEVY:

9 Q. Does he make reference, as far as you

10 understand it, to the confidentiality clause?

11 A. No, but I remember the discussions we

12 had about this concern.

13 Q. Tell me about those discussions.

14 A. But that is what I just told you; that

15 we were aware that when we would give off

16 information to SOIK, it would not just -- it would

17 be out of our control, the information, and the

18 information would potentially be disseminated to

19 far more people than just SOIK.

20 Q. And -- and Skatte was worried that if

21 SOIK was required to disseminate the information,

22 that could be a breach of the confidentiality

23 clause on the part of Skatte?

24 A. That's how I recall it, yes.

25 Q. Did you -- you discussed that with Mr.

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1 GRY AHLEFELD-ENGEL 30(b)(6)

2 Bechmann?

3 A. I discussed the -- I discussed the

4 concern that he is referring to here, that that is

5 a fact, that when you give off information in this

6 regard, or in this context, that is what happens.

7 Q. And that that dissemination by SOIK of

8 the information could result in a breach by

9 Skatte --

10 A. Yes.

11 Q. -- of the confidentiality clause?

12 [REDACTED]

13 [REDACTED]

14 Q. That was the nature of your discussion

15 with Mr. Bechmann?

16 A. Our worries was that we would breach,

17 we would be in breach if the information was out

18 of our control and disseminated to a larger amount

19 of people.

20 Q. As a result of a response to a

21 governmental inquiry?

22 A. Yes.

23 [REDACTED]

24 With -- with -- other than that

25 discussion with Mr. Bechmann, did you discuss with

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1 GRY AHLEFELD-ENGEL 30(b)(6)

2 him the nature of the -- anything else relating to

3 the request from SOIK?

4 A. My recollection is that we of course

5 discussed the nature of our answers, but nothing

6 more than that we had again a normal process over

7 the drafting of the answers and -- and what they

8 needed to contain, what is nature of the -- what

9 is -- what are we being asked, and are we

10 responding to that properly.

11 [REDACTED]

12 [REDACTED]

13 [REDACTED]

14 [REDACTED]

15 [REDACTED]

16 [REDACTED]

17 [REDACTED]

18 [REDACTED]

19 [REDACTED]

20 [REDACTED]

21 [REDACTED]

22 [REDACTED]

23 [REDACTED]

24 [REDACTED]

25 [REDACTED]

1 [REDACTED]

2 [REDACTED]

3 [REDACTED]

4 [REDACTED]

5 [REDACTED]

6 [REDACTED]

7 [REDACTED]

8 [REDACTED]

9 [REDACTED]

10 [REDACTED]

11 [REDACTED]

12 [REDACTED]

13 [REDACTED]

14 [REDACTED]

15 [REDACTED]

16 [REDACTED]

17 [REDACTED]

18 [REDACTED]

19 [REDACTED]

20 [REDACTED]

21 [REDACTED]

22 [REDACTED]

23 [REDACTED]

24 [REDACTED]

25 [REDACTED]

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[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

6 Q. I'm going to show you what I'm going to  
7 ask the reporter to mark as Exhibit 121.  
8 (Answers were marked Skatte Exhibit  
9 121, for identification.)

10 THE WITNESS: Thank you.  
11 (Witness reviews document.)

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1 GRY AHLEFELD-ENGEL 30(b)(6)

2 [REDACTED]

3 [REDACTED]

4 Q. Have you now had a moment to review the

5 answers of the questions that are set out in the

6 last pages of Exhibit 121?

7 A. I have.

8 Q. Okay. So let me see if I can ask you

9 the general question again, and then maybe we can

10 go into some of the more specifics.

11 Having now reviewed the answers, is

12 there any -- anything specific about the answers

13 that was a concern of Skatte's that might result

14 in a breach of the settlement agreement by

15 responding to a governmental inquiry from

16 Skatte -- from SOIK?

18 THE WITNESS: But not just a concern  
19 that responding to a -- to a governmental  
20 institution. The concern again was not the  
21 governmental institution. The concern was  
22 everybody other than the government or SOIK.  
23 That's the concern.

24 It's not SOIK in itself. It's who it  
25 will be disseminated to by SOIK as part of

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1 GRY AHLEFELD-ENGEL 30(b)(6)  
2 their case, which we have no insight into.  
3 So we don't know who is on the other side.  
4 Does it make sense? So SOIK in itself  
5 is not the problem. They're -- they're  
6 asking us to answer some questions. We can  
7 answer that. The concern is who else will  
8 have access to those answers, because we  
9 don't know who's on the other side of their  
10 case. We don't know if it's 200 defense  
11 lawyers, 200 charged people, or one, or any.  
12 So that's the concern.

13 The concern is not answering SOIK. The  
14 concern is that answer being out of our  
15 control when given to SOIK to a number of  
16 other people --

20 Q. But the concern is that disclosure by  
21 SOIK to some unidentified set of people could be a  
22 breach of the confidentiality provisions of the  
23 settlement agreement.

24 Is that your testimony?

25 A. Correct.

[illegible]

24 Q. You -- you've -- you've testified that  
25 Skatte was concerned about a possible breach of



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1 GRY AHLEFELD-ENGEL 30(b)(6)  
2 the confidentiality agreement if it responded to  
3 these inquiries because the information may be  
4 disclosed by SOIK later on.  
5 Do I have it correct?  
6 A. As a general concern, yes.  
7 Q. When you say "as a general concern,"  
8 what -- what do you mean?  
9 A. We haven't done into the specifics. So  
10 I'm saying the concern was in general we had -- we  
11 needed to be aware that we were not just giving  
12 the information to SOIK. We were potentially  
13 disclosing the information to a number of people  
14 on the other side.  
15 Q. And that that could be a breach of the  
16 settlement agreement by Skatte?  
17 A. To certain terms -- or to certain  
18 information about the settlement, yes.  
19 Q. Was there also a concern on the part of  
20 Skatte about simply the other people having the  
21 information from SOIK, not -- and not that it  
22 might be a breach of the settlement agreement, but  
23 simply they would have information that you didn't  
24 want them to have?  
25 A. Why would we have such a -- such a

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1 GRY AHLEFELD-ENGEL 30(b)(6)  
2 concern?  
3 I mean, we have in general the more --  
4 and now I'm not sure -- I'm not sure I understand  
5 your question. What would our concern be towards?  
6 Q. Did Skatte not want some unidentified  
7 set of people to know the information set out in  
8 the answers?  
9 A. I don't think we had that kind of  
10 concern.  
11 Q. So the only concern about -- about  
12 responding was that it might be a breach of the  
13 settlement agreement?  
14 A. Yes.  
15 Q. Thank you.

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[REDACTED]

Page 335

[REDACTED]

[REDACTED]

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[REDACTED]

7 (Email chain was marked Skatte Exhibit

8 122, for identification.)

[REDACTED]



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1 GRY AHLEFELD-ENGEL 30(b)(6)

2 Q. And Ms. Spang writes to Mr. Bechmann

3 and to you, and in substance Ms. Spang indicates

4 that, "Skatte has now gotten back to the response

5 and sent them on Monday, see attached, and SOIK

6 now wants to be provided the entire settlement

7 agreement."

8 Do you remember that?

9 [REDACTED]

10 A. Yes, I see what it says.

11 Q. Did -- did Skatte provide the

12 settlement agreement to SOIK?

13 A. No.

14 Q. At this time?

15 A. Correct.

16 Q. In response to this request?

17 A. Correct.

18 Q. And at any other time?

19 A. I don't believe we provided it to SOIK

20 before it was made public in the court docket

21 regarding this case.

22 Q. And -- and did SOIK ask for it at that

23 point?

24 A. They did.

25 Q. And did Skatte provide it at that

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1 GRY AHLEFELD-ENGEL 30(b)(6)

2 point?

3 A. No.

4 Q. Why not?

5 A. Because we again were not -- we were

6 worried about who would -- the concern was we

7 wouldn't just be giving it to SOIK. We would be

8 giving it to a number of people. And also I

9 believe we were not obligated to, so we decided

10 not to.

11 Q. And what were the concerns -- despite

12 not being obligated to, why didn't Skatte provide

13 it to SOIK?

14 A. I believe I've answered that.

15 There was a concern that we would

16 disseminate it to a larger audience of people than

17 just to SOIK. We had provided SOIK with

18 information. SOIK didn't contextualize to us to

19 what extent it was to be used or where it was to

20 be used. So we decided not to.

21 Q. Even though it had become substantially

22 public at that point?

23 [REDACTED]

24 THE WITNESS: What had become

25 substantially public?

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1 GRY AHLEFELD-ENGEL 30(b)(6)

2 [REDACTED]

3 [REDACTED]

4 Q. The settlement agreement.

5 A. The settlement agreement as such I

6 don't think has become substantially public at

7 this point.

8 Q. You're not aware that -- that the

9 settlement agreement was filed substantially in

10 public forum as a result of this case?

11 [REDACTED]

12 [REDACTED]

13 [REDACTED]

14 [REDACTED]

15 BY MR. LEVY:

16 Q. Are you aware that in connection with

17 the filing of this litigation --

18 A. Yes.

19 Q. -- the settlement agreement was -- was

20 made public to a substantial degree?

21 A. In 2023.

22 Q. Uh-huh.

23 A. Yes.

24 Q. And did Skatte ask -- did SOIK ask for

25 the settlement agreement at that point?

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1 GRY AHLEFELD-ENGEL 30(b)(6)

2 A. No. At that point we, of our own

3 accord, sent it to SOIK.

4 Q. In -- in unredacted or redacted form?

5 A. In the version that was in the -- in

6 the -- in the case files over here.

7 [REDACTED]

8 [REDACTED]

9 [REDACTED]

10 [REDACTED]

11 [REDACTED]

12 [REDACTED]

13 [REDACTED]

14 [REDACTED]

15 [REDACTED]

16 [REDACTED]

17 [REDACTED]

18 [REDACTED]

19 [REDACTED]

20 [REDACTED]

21 [REDACTED]

22 [REDACTED]

23 (Additional Request for Information by

24 SOIK was marked Skatte Exhibit 123, for

25 identification.)

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2

3 BY MR. LEVY:

4 Q. Do you recognize that?

5 A. Yes.

6 Q. What's that?

7 A. That's an Additional Request For

8 Information by SOIK.

9 Q. It's a follow-up to the questions that

10 they had been asking in the prior letters that we

11 saw?

12 A. Correct.

13 Q. And it's actually numbered

14 sequentially?

15 A. Yes.

16 Q. And do you remember responding to that?

17 A. I remember responding to that, yes.

18 Q. And you were personally involved in

19 crafting the responses?

20 A. I was personally involved in the

21 process of approving the drafting.

22 Q. You edited some of the responses that

23 were drafted by others for example?

24 A. I typically do, yes.

25 Q. Okay. Do you remember doing so in this

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1 GRY AHLEFELD-ENGEL 30(b)(6)

2 case?

3 A. If I made any specific editing in it?

4 No, I don't remember if I did.

5 Q. I'm not asking about the specific

6 edits. I'm just asking whether you remember

7 making any edits?

8 A. No, I don't remember making --

9 Q. Okay.

10 A. -- edits to it.

11 Q. You're just testifying that it would be

12 your typical process to do so?

13 A. Yes.

14 [REDACTED]

15 [REDACTED]

16 [REDACTED]

17 (Response to the Following Questions

18 was marked Skatte Exhibit 124, for

19 identification.)

20 BY MR. LEVY:

21 Q. Do you recognize that?

22 A. I do.

23 Q. What is that?

24 A. That is our response to the following

25 questions.

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1 GRY AHLEFELD-ENGEL 30(b)(6)

2 Q. To Exhibit 123?

3 A. To Exhibit 123, yes.

4 [REDACTED]

5 Let me direct your attention to

6 questions -- the answers to questions 20 through

7 22. That is -- those are questions that --

8 withdrawn.

9 Is it fair to say in general that the

10 answers to those questions concern cooperation

11 being provided by the settlement parties?

12 [REDACTED]

13 [REDACTED]

14 [REDACTED]

15 [REDACTED]

16 A. Yes.

17 Q. And -- and were you aware that around

18 this time in February of 2021 Matt and Jerome were

19 requesting that Skatte communicate to SOIK the

20 nature of the cooperation that they had provided

21 to Skatte?

22 A. If I was aware that --

23 Q. If Skatte was aware.

24 A. That?

25 Q. That Matt and Jerome were requesting

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1 GRY AHLEFELD-ENGEL 30(b)(6)

2 that Skatte communicate to SOIK the nature of the

3 cooperation that they had provided.

4 A. What you're referring to is an email

5 sent to my counsel?

6 Q. No.

7 [REDACTED]

8 Q. I'm asking if you are aware that Matt

9 and Jerome were requesting that Skatte communicate

10 to SOIK the nature of the cooperation that they

11 had provided?

12 A. I was -- I aware that at some point

13 Stein, Lhote, and McGee, or that -- I don't know

14 if it was all three of the -- of the principals,

15 or just some of them -- I know that they at some

16 point requested us to provide information into

17 what extent we had cooperated with -- or provided

18 information to SOIK. But I don't know the exact

19 date of it on the top of my mind.

20 Q. You're -- you're -- you're aware that

21 Matt, and Jerome, and Luke had asked that Skatte

22 communicate to SOIK --

23 A. To what regard?

24 [REDACTED]

25 [REDACTED]



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1 GRY AHLEFELD-ENGEL 30(b)(6)

[REDACTED]

19 Q. Was Skatte aware that around this time

20 in February of 2021 Matt and Jerome were

21 requesting that Skatte communicate to SOIK the

22 nature of the cooperation that Matt and Jerome had

23 provided to Skatte.

[REDACTED]

25 THE WITNESS: (In English) No, I don't

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2 think that I'm aware.

[REDACTED]

Page 347

[REDACTED]

Page 348

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[REDACTED]

9 THE COURT REPORTER: "I will represent

10 to you that Matt and Jerome's counsel were

11 told by Skatte's U.S. counsel.

12 "Answer: Okay.

13 "Question: -- that Skatte was

14 uncomfortable communicating to SOIK about

15 Matt and Jerome's cooperation.

16 "Was Skatte aware of that in

17 substance?"

18 THE WITNESS: No.

19 BY MR. LEVY:

20 Q. Thank you. And was Skatte aware that

21 Skatte's U.S. counsel indicated in substance that

22 communicating with SOIK about cooperation was

23 simply something that Skatte does not do?

24 A. No.

[REDACTED]

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1 GRY AHLEFELD-ENGEL 30(b)(6)

2 [REDACTED]

3 [REDACTED]

4 [REDACTED]

5 [REDACTED]

6 [REDACTED]

7 [REDACTED]

8 [REDACTED]

9 [REDACTED]

10 (Request from SOIK was marked Skatte

11 Exhibit 125, for identification.)

12 (Witness reviews document.)

13 BY MR. LEVY:

14 Q. Do you recognize that?

15 A. Yes.

16 Q. What in substance was SOIK asking

17 Skatte for?

18 A. It's a -- a follow-up of the last

19 response that we were discussing. So that would

20 be our response to Exhibit 124. And they're

21 asking us, "It appears from the Danish Tax

22 Agency -- Tax Agency response to question 20 to 22

23 in our letter of January 28th that the three main

24 shareholders in North Channel Bank have assisted

25 in obtaining documents for use in the prosecution

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1 GRY AHLEFELD-ENGEL 30(b)(6)

2 of the Danish Tax Agency's claim against the

3 individual entities that are not included in the

4 settlement.

5 "Regarding this, SOIK kindly asks

6 you -- asks you to receive the material

7 concerning" -- and then for specific names, "that

8 the Danish Tax Agency or the Danish Tax Agency's

9 counsel might be in possession of."

10 Q. Did -- did Skatte respond to this

11 request?

12 A. I don't believe that we did.

13 Q. Why not?

14 A. I don't think we were permitted to

15 disclose that information.

16 Q. Did -- did Skatte communicate that to

17 SOIK in some way?

18 A. That we were not permitted to? I don't

19 recall.

20 [REDACTED]

21 [REDACTED]

22 [REDACTED]

23 [REDACTED]

24 Q. How did Skatte determine that it was

25 not able to respond to this inquiry?

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1 GRY AHLEFELD-ENGEL 30(b)(6)

2 A. Well, anything we did we did in the

3 process with our counsel.

4 Q. So without telling me what the advice

5 was, the reason for the non response was the

6 result of advice from counsel?

7 A. Yes, I believe so.

8 [REDACTED]

9 [REDACTED]

10 [REDACTED]

11 [REDACTED]

12 [REDACTED]

13 [REDACTED]

14 [REDACTED]

15 [REDACTED]

16 [REDACTED]

17 [REDACTED]

18 [REDACTED]

19 [REDACTED]

20 [REDACTED]

21 [REDACTED]

22 [REDACTED]

23 [REDACTED]

24 [REDACTED]

25 [REDACTED]

1 [REDACTED]

2 [REDACTED]

3 [REDACTED]

4 [REDACTED]

5 [REDACTED]

6 [REDACTED]

7 [REDACTED]

8 [REDACTED]

9 [REDACTED]

10 [REDACTED]

11 [REDACTED]

12 [REDACTED]

13 [REDACTED]

14 [REDACTED]

15 [REDACTED]

16 [REDACTED]

17 [REDACTED]

18 [REDACTED]

19 [REDACTED]

20 [REDACTED]

21 [REDACTED]

22 [REDACTED]

23 [REDACTED]

24 [REDACTED]

25 [REDACTED]



13 A. No.

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16 Q. Was Skatte aware that counsel for one  
17 or more of the covered parties' designees was  
18 pressing Skatte to provide information about its  
19 compliance with section 8(f)?

24 A. I have not, as I said, seen the  
25 substance of the email before my preparation for

14 A. Because at some point I was asked to  
15 verify that the answer that -- is that -- I don't  
16 know if it's here or if the answer that eventually  
17 goes from Marc to Kathleen Hegler, I was asked to  
18 verify whether or not that was a fair  
19 representation of our dialogue with SOIK.

24 A. Again, as I said, I was asked if this  
25 was a fair representation, if the contents of the

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1 GRY AHLEFELD-ENGEL 30(b)(6)

2 email was correct.

3 Q. Was -- was it intended to evident -- to

4 provide some evidence of Skatte's compliance with

5 section 8(f)?

6 A. I have no knowledge of what it was

7 intended. I know it was an email that was to be

8 sent.

9 Q. And you reviewed this email prior to

10 its being sent?

11 A. I was asked if the consents thereof was

12 a fair representation, if that was true, and I

13 said yes.

14 Q. It -- it refers to "good faith

15 negotiations and the obligation to provide

16 information in cooperation," correct?

17 (Witness reviews document.)

18 A. That's what it says, yes.

19 Q. And those are terms that are used in

20 section 8(f)?

21 A. Correct.

22 Q. Do you have any doubt that this was

23 sent by counsel for Skatte in order to provide

24 some evidence that 8(f) had been complied with?

25 A. Again, I don't --

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1 GRY AHLEFELD-ENGEL 30(b)(6)

2 MR. WEINSTEIN: Objection.

3 THE WITNESS: I don't -- as I said, I

4 don't know what it was -- the specific

5 questions it was in answer to. I was asked

6 to -- if this was true to my knowledge, and I

7 said yes.

8 BY MR. LEVY:

9 Q. It doesn't refer to your providing Mr.

10 Fiig's -- Fiig with the text of section 8(f) prior

11 to the signing of the settlement agreement, does

12 it?

13 A. No, it does not.

14 Q. And it doesn't refer to your providing

15 to Mr. Fiig a copy of the covered parties -- a

16 list of the covered parties prior to the execution

17 of the settlement agreement, correct?

18 A. Not specifically, no.

19 Q. And it doesn't refer to anything in

20 relation to the press release, correct?

21 A. Not specifically, no.

22 Q. This is intended to mislead Matt and

23 Jerome's counsel, is it not?

24 [REDACTED]

25 THE WITNESS: That's your opinion. Why

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1 GRY AHLEFELD-ENGEL 30(b)(6)

2 is it -- why is it --

3 [REDACTED]

4 [REDACTED]

5 [REDACTED]

6 Q. I'm asking you if this was crafted with

7 the intent of misleading Matt and Jerome's

8 counsel?

9 A. No.

10 [REDACTED]

11 [REDACTED]

12 Q. Who would know the -- what the intent

13 behind this email was?

14 [REDACTED]

15 THE WITNESS: I don't know how to

16 answer that.

17 BY MR. LEVY:

18 Q. Well, would the writer of the -- of the

19 email know the intent?

20 [REDACTED]

21 THE WITNESS: What the intent of it

22 was? We were -- again, I was asked to

23 provide information if this was true to the

24 best of my knowledge, and I said yes.

25 The intent behind it, I have -- I have

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1 GRY AHLEFELD-ENGEL 30(b)(6)

2 no way to testify towards that.

3 BY MR. LEVY:

4 Q. Only the author of the -- the email

5 would know, correct?

6 [REDACTED]

7 THE WITNESS: I don't know how to

8 answer that question. I can't testify to it.

9 [REDACTED]

10 [REDACTED]

11 [REDACTED]

12 [REDACTED]

13 [REDACTED]

14 [REDACTED]

15 [REDACTED]

16 [REDACTED]

17 [REDACTED]

18 [REDACTED]

19 [REDACTED]

20 [REDACTED]

21 [REDACTED]

22 (Affidavit of Confession of Judgment

23 was marked Skatte Exhibit 129, for

24 identification.)

25 BY MR. LEVY:

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1 GRY AHLEFELD-ENGEL 30(b)(6)

2 Q. Do you recognize this?

3 A. Yes, I do.

4 Q. It's dated in or about June 2021?

5 A. Where do I see the date?

6 Q. It's towards the back?

7 A. Yes.

8 [REDACTED]

9 [REDACTED]

10 Did you see this at the time that it

11 was executed -- withdrawn.

12 Did Skatte see this at the time that it

13 was executed?

14 A. Skatte's counsel did, I presume, but I

15 don't know that we saw it, the document itself.

16 Q. Skatte the entity your not sure. How

17 do you -- how do you know that Skatte's counsel

18 did?

19 A. I suppose it's related to the case.

20 It's the Confession of Judgment. But again,

21 that's not something we would typically get.

22 Q. Why not?

23 A. In Skatte.

24 Q. Why not?

25 A. Because that's an -- that's a -- we

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1 GRY AHLEFELD-ENGEL 30(b)(6)

2 called in representation counsel for that. That

3 would not go to us.

4 Q. Was -- was Skatte aware that -- that

5 Mr. Lhote's residence had changed in between the

6 time when the settlement agreement was executed

7 and this agreement was executed?

8 A. At the time?

9 Q. Yeah.

10 A. No.

11 Q. You're aware of that now?

12 A. I'm aware of that now, yes.

13 Q. And at the time in or about June 2021,

14 was Skatte aware that the law relating to

15 affidavits of confession of judgment had changed?

16 A. No.

17 Q. You're aware now that the law relating

18 to affidavits of confession of judgment had

19 changed?

20 [REDACTED]

21 [REDACTED]

22 BY MR. LEVY:

23 Q. You may answer.

24 A. I have been made aware.

25 Q. When have you been made aware?

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1 GRY AHLEFELD-ENGEL 30(b)(6)

2 A. In preparation of this deposition.

3 Q. And Skatte was not aware prior to that?

4 A. No.

5 Q. And Skatte was not aware at the time

6 that this was executed that the change in law

7 relating to affidavits of confession of judgment

8 could impact the enforceability of this

9 agreement -- withdrawn.

10 Skatte was not aware at the time that

11 this was executed that the -- that the change in

12 law could impact the enforceability of the

13 affidavit of confession of judgment?

14 [REDACTED]

15 [REDACTED]

16 [REDACTED]

17 [REDACTED]

18 [REDACTED]

19 [REDACTED]

20 [REDACTED]

21 [REDACTED]

22 [REDACTED]

23 [REDACTED]

24 [REDACTED]

25 [REDACTED]

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1 GRY AHLEFELD-ENGEL 30(b)(6)

2 [REDACTED]

3 [REDACTED]

4 [REDACTED]

5 [REDACTED]

6 [REDACTED]

7 [REDACTED]

8 [REDACTED]

9 [REDACTED]

10 [REDACTED]

11 [REDACTED]

12 [REDACTED]

13 THE WITNESS: (In English) No, I was

14 not aware of American law at the time.

15 BY MR. LEVY:

16 Q. Any knowledge of the change in law and

17 is impact on the enforceability of the affidavit

18 of confession of judgment would be possessed by

19 your U.S. and Danish counsel?

20 A. Correct.

21 [REDACTED]

22 [REDACTED]

23 [REDACTED]

24 [REDACTED]

25 [REDACTED]

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<p>[REDACTED]</p>	<p>[REDACTED]</p>
<p>[REDACTED]</p>	<p>[REDACTED]</p>

[illegible]

[illegible]

Page 377

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

<p>[REDACTED]</p>	<p>[REDACTED]</p>
<p>[REDACTED]</p>	<p>[REDACTED]</p>



[illegible]

[illegible]

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[REDACTED]

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1 GRY AHLEFELD-ENGEL 30(b)(6)

[REDACTED]

22 (Email chain was marked Skatte Exhibit

23 131, for identification.)

24 BY MR. NEWMAN:

25 Q. So with regard to Exhibit 131 -- first

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1 GRY AHLEFELD-ENGEL 30(b)(6)

2 of all, do you recognize the document?

3 A. I do.

[REDACTED]

14 A. So this contains an email dated January

15 19th where Bettina sends, Bettina from Skatte

16 sends to SOIK the response to the first series of

17 questions that SOIK posed to Skatte.

18 Q. Right.

19 A. And then a new -- the new request from

20 SOIK, or the follow-up request from SOIK to that

21 first response.

22 Q. Right, correct.

23 A. Which Bettina sends on by email to

24 Steen.

[REDACTED]

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1 GRY AHLEFELD-ENGEL 30(b)(6)

[REDACTED]

25 Q. With regard to that -- first of all, do





[illegible]

Response	Percentage
U.S. should take action	95%
U.S. should not take action	5%



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<p>[REDACTED]</p>	<p>[REDACTED]</p>
<p>[REDACTED]</p>	<p>[REDACTED]</p>

[illegible]

<p>Page 413</p> <p>[REDACTED]</p>	<p>[REDACTED]</p>
<p>[REDACTED]</p>	<p>Page 416</p> <p>1 GRY AHLEFELD-ENGEL 30(b)(6)</p> <p>[REDACTED]</p> <p>25 Okay, so with regard to 106, this is</p>



1 GRY AHLEFELD-ENGEL 30(b)(6)  
2 the press release you were referring to.  
3 Is that fair?  
4 A. That is the final press release that  
5 executed, correct.  
6 Q. Okay. And that's the one you were  
7 referring to in response to Mr. Levy's question  
8 when you talked about compliance, as it relates to  
9 the press release?  
10 A. Yes, and every -- every other -- the  
11 press release went back and forth in early -- so  
12 this is -- what I'm saying is this is the final  
13 executed one, which might be different from the  
14 attachment that went back and forth in the email,  
15 because they were continuously being revised.  
16 Q. Understood. But this is the final  
17 press release you're referring to?  
18 A. That is the final press release.  
19 Q. And with regard to -- at -- at no time  
20 prior to the filing of the lawsuits by Mr. Stein  
21 and Mr. Lhote did Skatte ever contend -- am I  
22 correct -- did Skatte ever claim that the  
23 defendant -- or the parties, defendant parties in  
24 this lawsuit that Skatte is suing ever failed to  
25 cooperate.

Page 419

[illegible][illegible]

[illegible]

Page 425

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[illegible]

Page 433

[REDACTED]

Page 435

[REDACTED]

Page 434

1 GRY AHLEFELD-ENGEL 30(b)(6)

2 Q. Do you recognize Exhibit 137?

3 A. I do.

4 Q. What do you recognize this as?

5 A. A letter from Skatte to SOIK.

6 Q. Okay, were you involved in the creation

7 of this letter?

8 A. I was -- yes, I was involved in the

9 sending of this letter.

[REDACTED]

[REDACTED]

Page 437

[REDACTED]

[REDACTED]

Page 439

1 GRY AHLEFELD-ENGEL 30(b)(6)  
2 A F T E R N O O N S E S S I O N  
3 (Whereupon at 1:42 p.m. the videotaped  
4 30(b)(6) deposition of Skatteforvaltningen by Gry  
5 Ahlefeld-Engel resumed, and she further testified  
6 as follows.)  
7 THE LEGAL VIDEO SPECIALIST: We're on  
8 the record at 1:42 p.m.

[REDACTED]

Page 440

[REDACTED]

Page 441

<p>[REDACTED]</p>	<p>[REDACTED]</p>
<p>[REDACTED]</p>	<p>[REDACTED]</p>

<p>Page 445</p> <p>1 GRY AHLEFELD-ENGEL 30(b)(6)</p> <p>[REDACTED]</p> <p>8 Q. Okay. All right. I'm going to hand</p> <p>9 you what will be marked Exhibit 141.</p> <p>[REDACTED]</p>	<p>Page 447</p> <p>1 GRY AHLEFELD-ENGEL 30(b)(6)</p> <p>[REDACTED]</p> <p>23 Q. All right. And what's the -- do you</p> <p>24 have an understanding of what -- in that paragraph</p> <p>25 what concern she is referencing?</p>
<p>[REDACTED]</p>	<p>Page 448</p> <p>1 GRY AHLEFELD-ENGEL 30(b)(6)</p> <p>2 A. Yes, that we -- SOIK had asked us to</p> <p>3 provide, in one of the requests to provide the</p> <p>4 settlement agreement without telling us in -- to</p> <p>5 what context we would indeed be sending it.</p> <p>6 Referring back to what we spoke about</p> <p>7 earlier, we didn't know the context to which we</p> <p>8 would be providing it. So, she's asking for SOIK</p> <p>9 to supply more context as to the reason why they</p> <p>10 want the settlement agreement.</p> <p>11 So that's the, yeah, the essence of</p> <p>12 that.</p> <p>[REDACTED]</p>





Page 455

1 GRY AHLEFELD-ENGEL 30(b)(6)

23 A. Yes.

1 GRY AHLEFELD-ENGEL 30(b)(6)

1 GRY AHLEFELD-ENGEL 30(b)(6)

8 A. Correct.

18 Q. So it -- so it's fair to surmise that  
19 Skatte would receive legal advice about the  
20 content of Exhibit 141?



**ESQUIRE**  
DEPOSITION SOLUTIONS

Page 460

1 GRY AHLEFELD-ENGEL 30(b)(6)  
2 concludes the 30(b)(6) deposition of Skatte.  
3 THE LEGAL VIDEO SPECIALIST: Okay,  
4 thank you. The time is 2:08 p.m. We are now  
5 off the record.  
6 (Whereupon at 2:08 p.m. the videotaped  
7 30(b)(6) deposition of Skatteforvaltningen by  
8 Gry Ahlefeld-Engel concluded.)  
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GRY AHLEFELD-ENGEL Vol. 2 30(b)(6)  
STEIN and LHOTE vs SKATTEFORVALTNINGEN

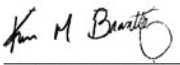
May 31, 2024

Page 461	Page 463
<p>1 GRY AHLEFELD-ENGEL 30(b)(6)</p> <p>2 I N D E X</p> <p>3 30(b)(6) DEPOSITION OF GRY AHLEFELD-ENGEL</p> <p>4</p> <p>5 EXAMINATION BY: PAGE:</p> <p>6 Mr. Levy 296, 455</p> <p>7 Mr. Newman 365</p> <p>8 Mr. Weinstein 439</p> <p>9</p> <p>10 INDEX OF DEPOSITION EXHIBITS:</p> <p>11 SKATTE EXHIBITS: PAGE:</p> <p>12 Skatte Exhibit 120. Email chain 315</p> <p>13 Skatte Exhibit 121. Answers 325</p> <p>14 Skatte Exhibit 122. Email chain 336</p> <p>15 Skatte Exhibit 123. Additional Request</p> <p>16 for Information by SOIK 340</p> <p>17 Skatte Exhibit 124. Response to the</p> <p>18 Following Questions 342</p> <p>19 Skatte Exhibit 125. Request from SOIK 349</p> <p>20 Skatte Exhibit 126. Email chain 351</p> <p>21 Skatte Exhibit 127. Email chain 353</p> <p>22 Skatte Exhibit 128. Email chain 356</p> <p>23 Skatte Exhibit 129. Affidavit of</p> <p>24 Confession of Judgment 360</p> <p>25</p>	<p>1 GRY AHLEFELD-ENGEL 30(b)(6)</p> <p>2 ERRATA SHEET FOR THE TRANSCRIPT OF:</p> <p>3 Case Name: Matthew Stein and Jerome Lhote vs. Skatteforvaltningen.</p> <p>4 Dep. Date: May 31, 2024</p> <p>5 Deponent: Continued 30(b)(6) of Skatteforvaltningen by Gry Ahlefeld-Engel</p> <p>6</p> <p>7</p> <p>8</p> <p>9</p> <p>10</p> <p>11</p> <p>12</p> <p>13</p> <p>14</p> <p>15</p> <p>16</p> <p>17</p> <p>18</p> <p>19</p> <p>20</p> <p>21</p> <p>22</p> <p>23</p> <p>24</p> <p>25</p>
<p>1 GRY AHLEFELD-ENGEL 30(b)(6)</p> <p>2 INDEX OF DEPOSITION EXHIBITS CONTINUED:</p> <p>3 SKATTE EXHIBITS: PAGE:</p> <p>4 Skatte Exhibit 130. Denmark Supreme Court</p> <p>5 verdict 366</p> <p>6 INDEX OF DEPOSITION EXHIBITS CONTINUED:</p> <p>7 SKATTE EXHIBITS: PAGE:</p> <p>8 Skatte Exhibit 131. Email chain 394</p> <p>9 Skatte Exhibit 132. Collection of</p> <p>10 documents 408</p> <p>11 Skatte Exhibit 133. Document 409</p> <p>12 Skatte Exhibit 134. Document 410</p> <p>13 Skatte Exhibit 135. Document 410</p> <p>14 Skatte Exhibit 136. Document 411</p> <p>15 Skatte Exhibit 137. Letter from Skatte</p> <p>16 to SOIK 433</p> <p>17 Skatte Exhibit 138. Subpoena to MaplePoint 440</p> <p>18 Skatte Exhibit 139. 8/6/19 letter 441</p> <p>19 Skatte Exhibit 140. Stipulated protective</p> <p>20 order 442</p> <p>21 Skatte Exhibit 141. Email chain 445</p> <p>22 Skatte Exhibit 141T. English translation</p> <p>23 of Skatte Exhibit 141 445</p> <p>24</p> <p>25 (Exhibits attached to original transcript.)</p>	<p>1 GRY AHLEFELD-ENGEL 30(b)(6)</p> <p>2 ACKNOWLEDGEMENT OF WITNESS</p> <p>3 I, GRY AHLEFELD-ENGEL, do hereby</p> <p>4 acknowledge that I have read and examined the</p> <p>5 foregoing testimony, and the same is a true,</p> <p>6 correct and complete transcription of the</p> <p>7 testimony given by me, and any corrections appear</p> <p>8 on the attached Errata sheet signed by me.</p> <p>9</p> <p>10 (DATE) (SIGNATURE)</p> <p>11</p> <p>12</p> <p>13</p> <p>14</p> <p>15</p> <p>16</p> <p>17</p> <p>18</p> <p>19</p> <p>20</p> <p>21</p> <p>22</p> <p>23</p> <p>24</p> <p>25</p>

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1 GRY AHLEFELD-ENGEL 30(b)(6)  
2 C E R T I F I C A T E  
3 STATE OF NEW YORK )  
4 : Ss.  
5 COUNTY OF NEW YORK )  
6 I, Kim M. Brantley, Shorthand  
7 Reporter, and Notary Public within and for the  
8 State of New York, do hereby certify:  
9 That GRY AHLEFELD-ENGEL, the witness  
10 whose deposition is hereinbefore set forth, was  
11 duly sworn by me and that such deposition is a  
12 true record of the testimony given by the witness.  
13 I further certify that I am not related  
14 to any of the parties to this action by blood or  
15 marriage, and that I am in no way interested in  
16 the outcome of this matter.  
17 IN WITNESS WHEREOF, I have hereunto set  
18 my hand this 2nd day of June, 2024.  
19   
20 \_\_\_\_\_  
21 Kim M. Brantley  
22  
23  
24 My Commission expires May 31, 2026.  
25